

SECTION 1 - BENEFITS

1 IMPORTANT DEFINITIONS

Familiarity with the following terms will help you understand the information in this handbook and will make it easier to complete the benefit reports required by the department.

"Administrative Account" - an account in which the federal moneys apportioned to the state for the administration of Chapter 108 are deposited. In addition, it is funded by employers through penalty charges, tardy filing fees and interest on delinquent payments. In certain limited cases, benefits based upon work performed for reimbursable employers are paid from this account.

"Balancing Account" - a segregated account within the Unemployment Reserve Fund financed by employers' contributions and other means specified by law to pay benefits which, by statute, cannot be charged directly to a contributing employer's account.

"Base Period" - the first four of the last five completed calendar quarters prior to the week in which a new initial claim application for unemployment benefits is filed. Wages paid during the base period are used to determine if a claimant has been paid enough wages to qualify for an unemployment claim. Wages paid during the base period are also used to compute the amount of unemployment benefits that can be paid during the claim (maximum benefit amount).

If a claimant does not have enough wages to qualify for a claim using the base period defined above, an "alternate base period" will be used. The alternate base period will be the four most recently completed calendar quarters prior to the week the initial claim application for the new benefit year is filed.

"Benefit Year" - the 52-week period that begins with the week a new initial claim application is filed. The maximum benefit amount computed from wages paid during the base period can be paid to the claimant for weeks in which the claimant is totally or partially unemployed during the benefit year. If the maximum benefit amount

is all paid to the claimant before the benefit year ends, the claimant is not eligible for regular unemployment benefits for any remaining weeks of total and partial unemployment in the benefit year.

"Calendar Quarter" - the four calendar quarters are:

January 1 through March 31
April 1 through June 30
July 1 through September 30
October 1 through December 31

"Contributing Employer" - An employer that is subject to the UI law and who finances its UI liability by submitting a quarterly tax to the Department.

"Covered Employment" - work that is subject to and taxable under the unemployment law. Only wages earned in covered employment can be used to compute a claimant's entitlement for unemployment benefits.

"DWD" or "the Department" - Department of Workforce Development (formerly DILHR or the Department of Industry, Labor and Human Relations.)

"Excluded Employment" - work that is not subject to the unemployment tax and/or is specified by the unemployment law as not covered for benefit entitlement computation purposes.

"Full-time Employment" - work performed for at least 35 hours per week.

"High Quarter" - the calendar quarter in a claimant's base period during which the claimant was paid the highest amount of wages from all covered employment. Wages paid in the high quarter are used to compute the claimant's weekly benefit rate.

"Initial Claim Application" - an application made to start a new unemployment benefit year

or to resume/reopen an existing unemployment benefit year. This application must be filed in the week that the claimant wants the claim to begin.

"JETS" - Jobs Employment and Training Services. The division of DWD which provides employment assistance and job placement services to employers and applicants.

"Lag Period" - the period between the end of the base period and the start of the benefit year. It varies between 13 and 26 weeks in length, depending upon when the new initial claim application is filed. Wages paid during the lag period are not used to compute the claimant's entitlement.

"Maximum Benefit Amount" - the total amount of unemployment benefits potentially payable to a claimant during a given benefit year. Wages paid during the base period are used to compute this amount.

"Maximum Weekly Earnings Amount" - the highest amount of gross wages that a claimant can earn in a week and still qualify for the minimum UI payment of \$5.00.

"Partial Unemployment" - An employee is "partially unemployed" in any week in which (s)he earns wages that do not exceed his/her maximum weekly earnings amount.

"Qualifying Wages" - wages from covered employment paid in the base period which equal or exceed the amounts required to establish a benefit year. See Part 3 for details about these requirements.

"Reimbursable Employer" - A government unit or non-profit organization that uses the reimbursement financing method. The reimbursable employer does not submit a quarterly tax. Rather, it is billed monthly for its UI liability.

"Required Benefit Report" - a mailed request for information which the employer, where specified, is legally obligated to file with the Department. The required benefit reports include: Form UCB-16, Separation Notice; Form UCB-23, Wage Verification/Eligibility Report; Form UCB-719, Urgent Request for Wages and the Quarterly Wage Report.

"Total Unemployment" - An employee is "totally unemployed" in any week in which (s)he earns no wages.

"UI" - Unemployment Insurance. The Unemployment Insurance Division is the division of DWD (formerly DILHR) which is assigned administrative responsibility for the unemployment insurance law.

"Wages" - every form of remuneration payable to an individual for personal services. This includes salaries, tips, commissions, bonuses, the reasonable value of room and board, payments-in-kind and any other similar benefit received from the employing unit. Base period wages also include holiday pay, vacation pay, dismissal/severance pay, worker's compensation, and under certain circumstances, sick pay. For weekly claiming purposes, holiday pay, vacation pay, dismissal/severance pay, worker's compensation and sick pay must meet certain conditions to be treated as wages (see Part 6 for detailed information about base period and benefit year wages.)

"Week" - a calendar week beginning on a given Sunday and ending at midnight on the following Saturday. (The current UI weekly calendars are printed on the inside cover of this handbook.)

"Weekly Claim Certification" - a claim filed to receive an unemployment payment for a specific calendar week. A weekly claim certification cannot be filed until the week for which a payment is requested has ended, i.e. the claimant must wait until the Sunday following the week being claimed.

"Weekly Benefit Rate" - the weekly amount payable to the claimant for a week of total unemployment, equal to 4% of the total wages paid to the claimant in the high quarter, but not greater than the maximum weekly benefit rate set by the statutes.

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REQUIRED POSTERS AND NOTICES

“Notice to Employees about Applying for Wisconsin Unemployment Benefits” – Form UCB-7-P

This poster is provided to all employers covered by Wisconsin's Unemployment Insurance Law. Employers are required to prominently display a poster in each work place. To meet this requirement, posters should be permanently posted in a sufficient number of locations at each work site, such as on bulletin boards or near time clocks, so that all employees will have the opportunity to read them. The posters should always be clearly visible, not covered up by other items. One central location will not usually satisfy this requirement unless it is a location which all employees normally use to reach their work stations, to obtain their pay or to eat. If only one location is chosen when several are available, you must notify your workers that the chosen location will be the posting place for all official notices.

The poster includes an English, Spanish, and Hmong version, printed side-by-side. Call (608) 267-8997 if you need the poster translated into any other language or to request additional or replacement posters.

If you do not have a permanent work site regularly accessed by your employees, the Department can also provide you with individual notices (Form UCB-7D-P) to be given to each of your employees.

A copy of the English side of the “Notice to Employees about Applying for Wisconsin Unemployment Benefits” poster is printed on the next page.

Other Special Notices

Chapter DWD 120 also requires that the following special notices be given to certain employees.

- Employers engaged in the processing of fresh perishable fruits or vegetables must notify employees who only work for the employer during the “active processing season” that wages earned in processing employment may be excluded when determining his or her eligibility for UI benefits. This notice must be provided or posted when the employee starts working.
- Employers who have been designated by the Department as seasonal employers must notify employees that wages earned in seasonal employment may be excluded when determining his or her eligibility for UI benefits. For this exclusion to apply, the notice must be provided on Form UCB-9381-P or an equivalent **before** the employee starts working.

Notice to Employees About Applying for Wisconsin Unemployment Benefits

When to Apply

- You are totally unemployed
- You are partially unemployed (your weekly earnings are reduced) or
- You expect to be laid off within the next 13 weeks and would like to start your benefit year early

Important: Your claim does not begin until the week you apply. To avoid any loss of benefits, apply the first week you are unemployed.

Have This Information Ready

- Your social security number
- A personal identification number (PIN)
Your PIN is a 4-digit number you make up before you apply.
- Your Wisconsin driver's license number if you have one
- The names of everyone for whom you worked in the past 18 months. For each employer you will also need a full address (including zip code), a telephone number, the reason you are no longer working there, and your first and last dates of work.

Questions? Need Help?

Call a Claims Specialist.

Madison: 608/232-0824 **Milwaukee:** 414/438-7713
Toll-Free: 1-800/494-4944

For a complete list of our telephone service numbers and more information about unemployment insurance, visit our web site at:
<http://www.dwd.state.wi.us/uiiben>

How to Apply

Apply On-line at
<http://www.ucclaim-wi.org>

or

Apply by Telephone

Madison	608/232-0678
Milwaukee	414/438-7700
Toll-Free	1-800/822-5246

You can start your application during the hours listed below.

Sunday	9:00 AM - 5:00 PM
Monday-Friday	6:00 AM - 7:00 PM
Saturday	9:00 AM - 2:30 PM

Deaf, hard-of-hearing, and speech-impaired callers may apply on-line using the Internet address shown above, or they may apply by calling our TTY number when Claims Specialists are available. TTY callers must have a telephone typewriter device. Voice calls are not answered on this number.

TTY Toll Free Number
1-888/393-8914

Claims Specialists are available during the following hours:

Monday-Friday 7:45 AM - 4:30 PM



State of Wisconsin
Department of Workforce Development
Unemployment Insurance Division

Notice to Employers: This notice must be posted permanently in each work place where all employees will easily see it (on bulletin boards, near time clocks, etc.) For additional copies call 608/267-8997.

Notice to Employees: The federal Social Security Act requires that you give us your social security number. It will be used to verify your identity and determine your eligibility. If you do not provide your social security number, we cannot take your claim.

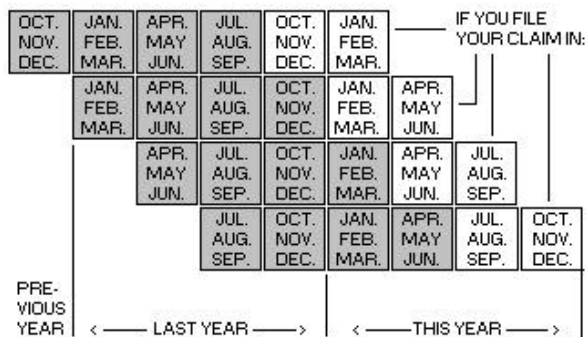
UCB-7-P (R. 12/2001)

3 DETERMINING IF A PERSON QUALIFIES FOR BENEFITS AND CALCULATING THE AMOUNT THAT CAN BE PAID TO THE PERSON WHO DOES QUALIFY

A. Qualifying Wage Requirements

Base Period. Only wages for covered employment paid during the base period are used to determine if a claimant has qualifying wages to start an unemployment benefit year. Therefore, the first step is to identify the claimant's base period. The base period is the first four of the five most recently completed calendar quarters, counting from the quarter in which the claim is filed, not the quarter in which the claimant became unemployed.

The chart below illustrates which quarters would be in the base period (shaded) for a claim filed in the specified quarter.



If a claimant does not have enough wages to qualify for a claim using the base period defined above, an "alternate base period" will be used. The alternate base period will be the four most recently completed calendar quarters prior to the week the initial claim application for the new benefit year is filed.

Weekly Benefit Rate. The second step in determining whether a claimant has qualifying wages is to compute the potential weekly benefit rate. The base period quarter in which (s)he was paid the highest total amount of covered wages from all employers (the "high quarter") is used to compute the

weekly benefit rate. The weekly benefit rate is equal to 4% of the covered wages paid by all employers in the high quarter, rounded down to the next whole dollar.

The maximum and minimum benefit rates are determined by UI law. Currently, the **minimum weekly benefit rate is \$48**, requiring high quarter earnings of \$1,200; and the **maximum rate is \$324**, requiring high quarter earnings of \$8,100.

(NOTE: As of benefits paid for the week ending 01/04/03, the minimum rate will increase to \$49, and the maximum rate will increase to \$329.)

Base Period Wages. Once the potential weekly benefit rate is computed, base period wages are reviewed to determine if the claimant meets the last two requirements, which are:

- total base period wages must equal at least 30 times the weekly benefit rate, and
- wages outside the high quarter must equal at least 4 times the weekly benefit rate.

(See Part 6 for detailed information about base period wages.)

Additional Requirement for Some Claims.

If the claimant was paid benefits in a prior benefit year which has ended, (s)he must also have worked since the beginning of that benefit year and earned at least 8 times the weekly benefit rate of that claim.

B. Other Qualifying Requirements

In addition to having sufficient wages in the base period, the claimant must meet the following requirements to be eligible for benefits:

Able and Available for Work. An individual who is totally unemployed must be able to work and available for work while filing for unemployment benefits. If the claimant has a restriction that prevents or restricts his/her ability or availability for work, the issue may affect the individual's eligibility for benefits. See Part 7, Item V for more information about this eligibility issue.

Work Search for Suitable Work. A claimant must look for work in each week unless the work search requirement is specifically waived by the Department.

Some of the reasons that permit waiving the requirement include:

- A reasonable expectation that the claimant will return to work for a former employer within 12 weeks of the initial claim for benefits.
- A new job to start within 4 weeks of the initial claim for benefits.
- Routinely getting work through membership in a trade union if currently on its out-of-work list.
- Working full-time (35 or more hours per week) during the week in question.
- Working part-time for an employer for whom the claimant has worked full-time in at least 10 of the last 52 weeks.

If a claimant fails to look for work when required to do so, (s)he will not be eligible for benefits for the week(s) in question. See Part 7, Item Z for more information about this eligibility issue.

C. How a Claimant's Entitlement is Calculated

The maximum amount of benefits payable during a benefit year is **the lesser of:**

- 26 times the weekly benefit rate; **or**
- 40% of the base period wages, rounded down to the next whole dollar.

The maximum benefit amount is treated much like a checking account balance. As the claimant is paid unemployment benefits during the benefit year, the amount paid is subtracted from the balance until it reaches zero. If the claimant is paid the full amount before the benefit year ends, no benefits can be paid to the claimant for the remainder of the benefit year, even if (s)he remains unemployed. Once the benefit year ends, any remaining entitlement from that benefit year can no longer be paid to the claimant. However, if the claimant is still unemployed, (s)he can attempt to start a new benefit year

based on wages paid during the base period for that new claim.

Example

If a claimant's very first initial claim application is filed on 07/16/01:

the **base period** begins 04/01/00 and ends 03/31/01, and.

the **benefit year** begins 07/15/01 and ends 07/13/02.

If the weekly benefit rate is \$160 and the total base period wages are \$10,000, the maximum benefit amount is **the lesser of:**

26 times \$160 (\$4,160); **or**
40% of \$10,000 (**\$4,000**).

The claimant has the entire 52-week benefit year to collect the \$4,000 maximum benefit amount. If the claimant returns to work in December of 2001 and stops filing for weekly benefits, the wages that are paid for this work will neither increase the weekly benefit rate nor will they increase the maximum benefit amount for the current benefit year. If the claimant is laid off again before 07/14/02 and has not been paid all of the \$4,000 maximum benefit amount, (s)he can file another initial claim application to reactivate the benefit year and start filing for weekly benefits again.

If the claimant is still partially or totally unemployed in the week ending 07/20/02, (s)he can apply to start a new benefit year that week. Wages paid in the new base period, which begins 04/01/01 and ends 03/31/02, will be used to compute a new weekly benefit rate and a new maximum earnings amount if the claimant was paid enough wages in the new base period to qualify **and** (s)he has earned at least 8 times the old weekly benefit rate since the week the last benefit year was started.

4 CALCULATING YOUR LIABILITY FOR A BENEFIT CLAIM

Proportional Charging

If you are the only employer who paid the claimant wages for covered employment in his/her base period, you are the only employer with potential liability for benefits paid on the claim.

However, if the claimant was paid wages for covered employment by more than one employer in his/her base period, the liability for benefit payments is prorated. Each employer is then responsible for a percentage of each payment, which is equal to the percentage of the total base period wages paid to the claimant by that employer.

Example

Total base period wages = \$10,000
Covered base period wages paid by
Employer A = \$5,000 (50%)
Covered base period wages paid by
Employer B = \$2,500 (25%)
Covered base period wages paid by
Employer C = \$2,500 (25%)

If the claimant is paid an unemployment check in the amount of \$200, the employers' charges would be:

Employer A = \$100 (50%)
Employer B = \$50 (25%)
Employer C = \$50 (25%)

Notice of Liability and Charges

- Form UCB-701, Computation of Unemployment Insurance Benefits. This form is sent to you weekly and will list all claimants for whom benefit computations were made during the report period if you are potentially liable for some or all of the benefits in the computation. This is not a report of benefits paid nor charges made to your account. Actual payment of benefits may depend on investigation of other eligibility issues. The form simply lets you know your potential liability based on the

proportional charging of employers in the base period.

- Form UCB-7074, Unemployment Insurance Benefit Charges and Adjustments Report. This form is mailed to you 4 times each month to notify you of **actual benefit charges and adjustments made to your account**.

Review both of the above forms carefully for errors and contact one of the Unemployment Benefit Centers if you disagree with any of the information on them. (See Part 9 for a detailed explanation of these forms.)

****Important point to remember****

Because we pay benefits for up to 1 year (benefit year) based on wages paid up to 1-1/2 years before a claim was filed (base period wages), you may still be liable for benefits as much as 2-1/2 years after the claimant stops working for you.

(In some cases, contributing employers are relieved of charges for the second benefit year. See the second bullet point below.)

Situations When Liable Employers are Relieved of Charges

- If you paid less than 5% of the covered base period wages for a claim, you usually are not liable for any portion of the benefits paid. Whether a contributing or reimbursable employer, your share of the liability is redistributed to the other base period employers. However, if the liable base period employers include either an out-of-state employer, a federal civilian employer or federal military service, this provision is not applicable.
- When a claimant's benefit year ends, (s)he can immediately start a second successive benefit year if (s)he is still unemployed and meets all of the qualifying wage requirements (see Part 3 for an explanation of the qualifying wage requirements and an example that illustrates successive benefit years.) If you paid wages to the claimant in both base periods, your account will not be charged for your share of the benefits paid in the second benefit year if the wages are for the same period of employment. Any work the claimant performed for you after starting the second benefit year is considered a new

period of employment. This provision only applies to contributing employers. It does not apply to reimbursable employers.

- If you are a contributing or reimbursable Wisconsin employer and a claimant worked for you in a week for which partial unemployment benefits are payable, you will not be liable for your share of the benefits paid for that week if the gross wages the claimant earned from you during that week are equal to or greater than 6.4% of the wages you paid him/her in the same calendar quarter of the previous year.

The 6.4% amount is computed for each quarter of the prior calendar year and is approximately 80% of the average weekly wage paid during that quarter. For any week that the claimant earns gross wages that equal the 6.4% amount calculated for the comparable quarter in the prior calendar year, you are relieved of your share of the benefits paid for that week. For any week that the claimant does not earn gross wages that equal this 6.4% amount, you are not relieved of your liability.

This “part-time noncharge” provision is applied on a weekly basis **after** a benefit check has been paid. This means that your account is initially charged for your share of each benefit check when it is paid. Then, if you are not liable for the benefits paid based on the 6.4% provision, your account is automatically credited for the benefits that were charged. The charge and credit may or may not appear on the same UCB-7074 UI Benefit Charges and Adjustments Report (See Part 9 Item J for more information about this report.)

The following example illustrates how this provision is applied.

Example

Gross wages you paid to the claimant in the 1st calendar quarter of 1999 = \$2,000

6.4% amount for this quarter = \$128

In the **week ending 02/12/00**, gross wages claimant earned from you = \$150

In the **week ending 03/11/00**, gross wages claimant earned from you = \$120

You **will receive a credit** for benefits charged to your account for the **week ending 02/12/00**.

You **will not receive a credit** for benefits charged to your account for the **week ending 03/11/00** because the wages the claimant earned from you in that week do not equal or exceed the 6.4% amount (\$128) calculated for the same calendar quarter of the previous year (1st quarter of 1999).

- If you paid at least 80% of a claimant's base period wages, **and** the claimant worked, was paid or could have been paid for a total of 35 or more hours by you for a week for which benefits are being claimed, (s)he is not eligible for any benefits for that week. See Part 6 and also Part 7, Item A for more information about this eligibility issue.
- There are other special provisions and eligibility issues that may relieve an employer of charges (i.e., Quits and Refused Work). These provisions are explained in Part 7.

5 BENEFIT REPORTS REQUIRED BY THE DEPARTMENT

Employers are required to provide information to the department to determine the validity of unemployment insurance claims and to establish the correct amount of base period wages paid to the claimant. Any person who knowingly makes a false statement or misrepresentation in connection with a required report may be subject to prosecution. (See Part 8 of this section.)

The four required benefit reports are:

- Form UCB-16 Separation Notice
- Form UCB-23 Wage Verification/Eligibility Report
- Form UCB-719 Urgent Request for Wages
- Quarterly Wage Report

Form UCB-16 is sent to every employer for whom the claimant reported working since the start of his/her base period or since the last claim for UI benefits was filed. The purpose of this report is:

- ⇒ to notify the employer that an initial claim application for unemployment benefits has been filed by the claimant;
- ⇒ to verify the reason the claimant is no longer working for them; and
- ⇒ to give the employer an opportunity to provide any other information that might affect the claimant's eligibility for UI benefits.

Form UCB-23 is sent to an employer whenever a claimant reports working for them during a week that is being claimed for an unemployment payment. The purpose of this report is:

- ⇒ to confirm that the claimant did work for the UI account identified on the report during the week being claimed;
- ⇒ to verify the gross amount of wages earned in and other types of income assigned to the specified calendar week;
- ⇒ to verify the number of hours and minutes worked in the specified calendar week;

- ⇒ to determine if there was additional work that the claimant could have performed in that week, and
- ⇒ to give the employer the opportunity to provide any other information that might affect the claimant's eligibility for UI benefits.

Form UCB-719 is sent to an employer when a claimant files an initial claim application for unemployment benefits and indicates that (s)he was paid by the employer in one or more base period quarters but no wages were previously reported by the employer for the quarters in question. The purpose of the report is:

- ⇒ to confirm that the claimant was paid by the employer during the base period quarters in dispute;
- ⇒ to verify that the wages are reportable to the UI account number listed; and
- ⇒ to obtain the amount of wages paid in each quarter.

Quarterly Wage Reports must be submitted by all employers to provide the amount of gross wages paid to each employee during the previous calendar quarter.

If any of these benefit reports are not returned as required, is received late, or contains incorrect/incomplete information, **your account will be charged for all benefits erroneously paid as the result of the missing, late or incorrect/incomplete report, including erroneously paid benefits that were originally charged to other employers' accounts.**

Part 9 of this section includes detailed instructions for completion and return of Forms UCB-16, UCB-23 and UCB-719.

Section 4 includes information and detailed instructions for completing and submitting quarterly wage reports.

6 WAGES AND OTHER KINDS OF INCOME

A. Definition of Wages

The definition and treatment of wages and other kinds of income can vary, depending on whether they apply to the base period or the benefit year.

Base period wages are the wages for covered employment **paid** during the claimant's base period that are used to determine whether a claimant qualifies for unemployment benefits. If the claimant does qualify, these wages are also used to determine how much the claimant is entitled to receive during his/her benefit year. (See Part 3 for more information about base period wages.)

Benefit year wages are the wages that a claimant earns during his or her benefit year while filing claims for partial unemployment benefits. They include wages for both covered and excluded employment.

When the claimant files a weekly claim certification for a benefit check, (s)he must report the gross amount of wages **earned** from all employers for all work performed in that week. The wages must be reported when earned; it is immaterial when or if the wages are paid.

In addition to wages earned for work performed, claimants must also report any holiday, vacation and/or dismissal/severance pay assigned to the week being claimed. These payments, as well as other types of income, are treated as wages when specific requirements are met. The requirements for each type of payment are listed in the chart below.

Taxable wages are wages for covered employment that must be reported to the Department and on which UI taxes must be paid. See Section 2 for more information about taxable wages.

B. Treatment of Wages and Other Types of Income in the Base Period and the Benefit Year

The following chart provides a detailed explanation of what types of income/payments constitute wages for both the base period and the benefit year.

Type of Pay	When Treated as Base Period Wages	When Treated as Benefit Year Wages
Wages for work performed	<p>If PAID in the base period.</p> <p>Includes: Tips Bonuses* Incentives Overtime Commissions Value of "payment in kind" (goods or services in lieu of wages) "Reasonable value" of services performed by an officer of an S Corporation if a lesser amount was actually paid.</p> <p>Base period wages also include those wages that legally should have been paid in the base period but which were not paid as the result of a controversy, insolvency proceeding under Chapter 128 or a bankruptcy proceeding under 11 USC 101.</p>	<p>If EARNED in a week being claimed.</p> <p>Includes: Tips Bonuses* Incentives Overtime Commissions Value of "payment in kind" (goods or services in lieu of wages) "Reasonable value" of services performed by an officer of an S Corporation if no wages or a lesser amount was actually paid.</p> <p>*i.e. Bonuses for productivity, attendance, length of service, profit sharing, etc.</p>

**** Chart is continued on the next two pages. ****

Type of Pay	When Treated as Base Period Wages	When Treated as Benefit Year Wages
Back Pay	<p>Retroactive wage adjustments for work performed are included as base period wages in the quarter in which they were paid.</p> <p>However, a back payment of wages awarded for a period in which no work was performed is included as base period wages in the quarter in which they would have been paid during the base period, but only if:</p> <ul style="list-style-type: none"> the back pay was awarded under state law, federal law or under a collective bargaining agreement, and the payment for the back pay is made within 104 weeks after the start of the earliest week in the settlement or award. <p>A settlement in lieu of back pay or an award that is for punitive damages or damages other than loss of pay, having no clear or direct relationship to the work and wages that would have been earned during the period in question is not considered back pay wages.</p>	<p>Retroactive wage adjustments for work performed are reportable wages for the week in which they were earned.</p> <p>However, a back payment of wages awarded for a period in which no work was performed is treated as wages for the week the work would have been performed, but only if:</p> <ul style="list-style-type: none"> the back pay was awarded under state or federal law, or under a collective bargaining agreement, and the payment for the back pay is made within 104 weeks after the start of the earliest week in the settlement or award. <p>A settlement in lieu of back pay or an award that is for punitive damages or damages other than loss of pay, having no clear or direct relationship to the work and wages that would have been earned during the period in question is not considered back pay wages.</p>
Cafeteria Plans under S.125(b)	Cash options always included if paid in the base period. Pre-tax salary deductions and payments are not reportable for tax purposes but can be included as base period wages upon request from the claimant, so employers must keep an accurate record of these deductions/payments..	Always treated as wages and reportable in the week the wages were earned from which the deductions were made.
401K Deductions	Always included if deducted from wages paid in the base period.	Always treated as wages and reportable in the week the wages were earned from which the deductions were made.
Holiday Pay	Always included if paid in the base period.	<p>Treated as wages for a given week only if it is “definitely payable” no later than Wednesday of the week following the holiday, except for holidays that fall during the week that includes Christmas Day. For holidays that fall in the week that includes Christmas Day, the holiday pay is treated as wages only if it is definitely payable within 9 days of the week that includes the holiday.</p> <p>“Definitely payable” means that the claimant’s right to such pay is final.</p> <p>Holiday pay includes pay for individual or personal holidays, in addition to recognized legal holidays.</p>

Type of Pay	When Treated as Base Period Wages	When Treated as Benefit Year Wages
Pension Payments	Not included as base period wages.	Never treated as wages. However, benefits can be reduced as the result of a pension payment. See Part 7, Item N for more information about this eligibility issue.
Self-Employment Income	Not included as base period wages.	Not reportable as wages. However, self-employment can raise an eligibility issue. See Part 7, Item T for more information about this eligibility issue.
Sick Pay	Treated as base period wages only if: <ul style="list-style-type: none"> it is paid directly by the employer to the claimant, not by an insurance carrier, and it is paid at the claimant's usual rate of pay. 	Treated as wages only if: <ul style="list-style-type: none"> it is paid directly by the employer to the claimant, not by an insurance carrier, and it is paid at the claimant's usual rate of pay.
Social Security	See Pension Payments	See Pension Payments
Vacation and Dismissal (Severance) Pay	Always included if paid in the base period.	Treated as wages for a given week if: <ul style="list-style-type: none"> the pay was definitely allocated or assigned to a particular week and definitely payable (so that nothing could prevent payment) by the close of that week; and the pay was assigned at the claimant's approximate weekly wage rate or at a rate set forth by union agreement or by a company practice which has been consistently used; and the claimant had due notice of the allocation (i.e., by letter, posted notice, union agreement, etc.) by the close of the week.
Worker's Compensation	<p>Wages that would have been paid in the base period but were not paid due to a work-related injury which resulted in the payment of <u>temporary total or temporary partial disability payments</u> under Wisconsin or federal law are included as base period wages.</p> <p>(NOTE: Permanent partial disability worker's compensation payments <u>are not</u> included as base period wages.)</p>	<p>Worker's compensation payments made under Wisconsin or federal law have the following effect on a week being claimed for unemployment benefits:</p> <ul style="list-style-type: none"> If the claimant receives a temporary total disability worker's compensation payment for a whole week, the claimant is not eligible for any UI payment for that week. If the claimant receives a temporary total or temporary partial disability worker's compensation payment for part of a week, this payment is treated as wages.
	NOTE: If you are reporting a claimant's receipt of worker's compensation, please provide the period covered, along with the name of the insurance company responsible for the payment.	

C. Determining the Amount of Benefits to Pay When the Claimant Reports Wages and/or Other Income on a Weekly Claim for a Benefit Check

The department must add all benefit year wages for a given calendar week together to determine the amount of unemployment benefits payable to the claimant for that week. A calendar week for UI purposes always starts on Sunday and ends on Saturday. If a shift that is started on Saturday is not finished until Sunday, all wages earned during that shift are reportable to the calendar week that includes the Saturday.

If the claimant **worked a total of 40 or more hours** for one or more employers in a given week, no benefits are payable for that week, regardless of the amount of wages earned.

If the claimant **worked, was paid or could have been paid for a total of 35 hours by an employer who paid at least 80% of his/her base period wages**, no benefits are payable for that week, regardless of the amount that was or could have been paid.

Any other claimant who reports wages and/or other types of income on a weekly claim for a benefit check may be entitled to full, reduced or no benefits for that week, depending on the total amount of wages earned and other payments to be treated as wages for the week. The amount of benefits payable for a week of partial unemployment is computed by applying the following "**partial wage formula**":

1. Subtract \$30 from the gross wages.
2. Multiply the remainder by .67 (67%).
3. Subtract the product (including cents) from the claimant's weekly benefit rate.
4. Round the remainder down to the nearest whole dollar. This is the amount of partial UI benefits payable for the week.

NOTE: The smallest UI check that we will pay is \$5, so if the calculation results in an amount that is less than \$5, no payment is made.

Example

Weekly Benefit Rate (WBR)	= \$200.00
Gross Wages	= \$250.00
Minus \$30.00	= \$220.00
Multiplied by .67	= \$147.40
WBR minus \$147.40	= \$52.60
Round down to nearest dollar	= \$52.00

\$52.00 is the amount of benefits payable for the week.

The chart on the next page shows the highest amount (gross earnings) a claimant can earn in a week and still qualify for a minimum UI payment (\$5.00) using the formula explained above. This amount is called the "maximum weekly earnings" amount. The chart shows the maximum earnings amount for each potential benefit rate.

MAXIMUM WEEKLY EARNINGS CHART

UCB-10-P Handbook for Claimants, Claiming Wisconsin Unemployment Benefits (pages 26-27) explains the effects of earning wages while claiming benefits. The following chart shows the highest amount (gross earnings) you can earn and still qualify for a minimum UI payment. The highest amount for each weekly benefit rate is shown.

To use the chart, find our weekly benefit rate in the appropriate column. The gross weekly amount you can earn and still qualify is shown in the column next to your benefit rate. If your gross earnings do not exceed the maximum earnings amount, you are potentially eligible for a payment. If you have stopped claiming benefits but expect to earn no more than the amount in the maximum earnings column during a given week: Call the telephone number on the back of the UCB-10-P (TO FILE AN INITIAL CLAIM APPLICATION FOR A NEW CLAIM OR TO REOPEN AN EXISTING CLAIM) to reopen an existing claim for that week.

<u>WEEKLY BENEFIT RATE</u>	<u>MAXIMUM EARNINGS</u>	<u>WEEKLY BENEFIT RATE</u>	<u>MAXIMUM EARNINGS</u>	<u>WEEKLY BENEFIT RATE</u>	<u>MAXIMUM EARNINGS</u>	<u>WEEKLY BENEFIT RATE</u>	<u>MAXIMUM EARNINGS</u>
48 *	94.18	119	200.15	190	306.12	261	412.09
49 **	95.67	120	201.64	191	307.61	262	413.58
50	97.17	121	203.14	192	309.11	263	415.08
51	98.66	122	204.63	193	310.60	264	416.57
52	100.15	123	206.12	194	312.09	265	418.06
53	101.64	124	207.61	195	313.58	266	419.55
54	103.14	125	209.11	196	315.08	267	421.05
55	104.63	126	210.60	197	316.57	268	422.54
56	106.12	127	212.09	198	318.06	269	424.03
57	107.61	128	213.58	199	319.55	270	425.52
58	109.11	129	215.08	200	321.05	271	427.02
59	110.60	130	216.57	201	322.54	272	428.51
60	112.09	131	218.06	202	324.03	273	430.00
61	113.58	132	219.55	203	325.52	274	431.49
62	115.08	133	221.05	204	327.02	275	432.99
63	116.57	134	222.54	205	328.51	276	434.48
64	118.06	135	224.03	206	330.00	277	435.97
65	119.55	136	225.52	207	331.49	278	437.47
66	121.05	137	227.02	208	332.99	279	438.96
67	122.54	138	228.51	209	334.48	280	440.45
68	124.03	139	230.00	210	335.97	281	441.94
69	125.52	140	231.49	211	337.47	282	443.44
70	127.02	141	232.99	212	338.96	283	444.93
71	128.51	142	234.48	213	340.45	284	446.42
72	130.00	143	235.97	214	341.94	285	447.91
73	131.49	144	237.47	215	343.44	286	449.41
74	132.99	145	238.96	216	344.93	287	450.90
75	134.48	146	240.45	217	346.42	288	452.39
76	135.97	147	241.94	218	347.91	289	453.88
77	137.47	148	243.44	219	349.41	290	455.38
78	138.96	149	244.93	220	350.90	291	456.87
79	140.45	150	246.42	221	352.39	292	458.36
80	141.94	151	247.91	222	353.88	293	459.85
81	143.44	152	249.41	223	355.38	294	461.35
82	144.93	153	250.90	224	356.87	295	462.84
83	146.42	154	252.39	225	358.36	296	464.33
84	147.91	155	253.88	226	359.85	297	465.82
85	149.41	156	255.38	227	361.35	298	467.32
86	150.90	157	256.87	228	362.84	299	468.81
87	152.39	158	258.36	229	364.33	300	470.30
88	153.88	159	259.85	230	365.82	301	471.79
89	155.38	160	261.35	231	367.32	302	473.29
90	156.87	161	262.84	232	368.81	303	474.78
91	158.36	162	264.33	233	370.30	304	476.27
92	159.85	163	265.82	234	371.79	305	477.76
93	161.35	164	267.32	235	373.29	306	479.26
94	162.84	165	268.81	236	374.78	307	480.75
95	164.33	166	270.30	237	376.27	308	482.24
96	165.82	167	271.79	238	377.76	309	483.73
97	167.32	168	273.29	239	379.26	310	485.23
98	168.81	169	274.78	240	380.75	311	486.72
99	170.30	170	276.27	241	382.24	312	488.21
100	171.79	171	277.76	242	383.73	313	489.70
101	173.29	172	279.26	243	385.23	314	491.20
102	174.78	173	280.75	244	386.72	315	492.69
103	176.27	174	282.24	245	388.21	316	494.18
104	177.76	175	283.73	246	389.70	317	495.67
105	179.26	176	285.23	247	391.20	318	497.17
106	180.75	177	286.72	248	392.69	319	498.66
107	182.24	178	288.21	249	394.18	320	500.15
108	183.73	179	289.70	250	395.17	321	501.64
109	185.23	180	291.20	251	397.17	322	503.14
110	186.72	181	292.69	252	398.66	323	504.63
111	188.21	182	294.18	253	400.15	324 *	506.12
112	189.70	183	295.67	254	401.64	325	507.61
113	191.20	184	297.17	255	403.14	326	509.11
114	192.69	185	298.66	256	404.63	327	510.60
115	194.18	186	300.15	257	406.12	328	512.09
116	195.67	187	301.64	258	407.61	329 **	513.58
117	197.17	188	303.14	259	409.11		
118	198.66	189	304.63	260	410.60		

* Minimum and Maximum weekly benefit rates effective 01/02

** Minimum and Maximum weekly benefit rates effective 01/03

7 ELIGIBILITY ISSUES

The Social Security Act requires that unemployment insurance benefits be promptly paid to an individual when due, but it is the responsibility of the Department to ensure that benefits are only paid to those claimants who are eligible. To meet this requirement, we must investigate all eligibility issues which could suspend, reduce or cancel benefits, obtaining and recording the information necessary to determine the claimant's eligibility regardless of its source.

Your Responsibility

The Department is unaware of eligibility issues unless someone brings them to our attention. The claimant is asked questions that would alert us to eligibility issues when (s)he makes an initial claim application and when (s)he files a weekly certification for benefits. However, we rely heavily on employers to verify information from the claimant and to bring other eligibility issues to our attention. The most common method that employers use to notify us about eligibility issues is completing and returning a required report which includes information about the eligibility issue (see Part 5). However, you may call or write to us at any time to raise an eligibility issue. The telephone numbers and addresses for our benefit centers are listed on the back of the handbook. **Be sure to include the claimant's social security number and your UI account number in any correspondence.**

It is important for you to bring eligibility issues to our attention in a timely manner, even when your account is not currently liable for benefits paid to the claimant. If you have submitted a required benefit report and neglected to raise an eligibility question on the report itself, you should contact the UI benefit center shown on the report as soon as you recognize your error. (If you did not keep a copy of the report, call one of the benefit center numbers on the back of the handbook.) Provide all supporting facts which pertain to the issue you are raising. If you take action to notify us immediately, you will reduce the likelihood of our paying benefits erroneously to the claimant. (See Part 5 for information about the effect of raising a late eligibility issue on your UI account.)

The Procedure

When an eligibility issue is raised, a fact-finding investigation is conducted and the claimant is always given an opportunity to give a statement about the issue. Usually we need additional information from employers to resolve the issue. If the issue being investigated is a discharge, we often send a letter to the employer before the claimant's interview to find out why the claimant was discharged, what prior incidents, if any, were also a factor, if progressive discipline was used, etc. The adjudicator may also follow-up the letter with a telephone call for clarification. The claimant can then respond to the specific allegations the employer has made when (s)he gives a statement.

Once all of the facts are gathered a written determination will be mailed to you if you are considered the party of interest. The employer party of interest is the employer whose interests may be adversely affected by an agency decision regarding the claimant's eligibility for benefits. It may be the employer who is a party to the issue or the currently liable employer. A copy of a written determination can be found in Part 9 of this section. If you or the claimant feel the decision is incorrect, you both have the right to appeal the decision and request a hearing. (See Section 3 for details about the appeal process.)

The Issues

The following pages contain an alphabetical listing of the most common eligibility issues that may result in a denial, suspension or reduction of benefits and the type of supporting facts needed for these issues. The appropriate statute section is cited. More than one eligibility issue may apply to a claimant. If so, when you are raising a question of eligibility, be sure to indicate all eligibility issues that apply and include supporting facts for each one.

A. 35 HOURS OF PAY FOR A CLAIMED WEEK

Section 108.05(3)(b)

The claimant is ineligible for benefits for a given week if:

- you paid at least 80% of the claimant's base period wages,
- the claimant was employed by you in the week in question and **worked, was paid or could have been paid had (s)he performed all available work**, for a total of 35 or more hours in the week, **and**
- the claimant's base rate of pay (excluding bonuses, incentives, overtime or any other supplements) for these hours was the same or greater than the base rate of pay you paid the claimant in the high quarter of his/her base period.

B. 40 HOURS OF WORK IN A CLAIMED WEEK

Section 108.05(3)(c)

The claimant is ineligible for benefits for any given week in which (s)he **works** a total of 40 or more hours for one or more employers.

C. DISCHARGE

Section 108.04 (5)

The only time UI benefits will NOT be paid to a discharged employee is if the discharge is found to be for misconduct.

As an employer you may have valid business reasons to discharge an employee. However, for UI purposes, those reasons may not result in a finding of misconduct. Misconduct exists only when an employee's work behavior shows a wilful and substantial disregard of the employer's interests or expected standards of behavior.

Not Misconduct

It is not considered misconduct if the employee has performed assigned work to the best of his/her ability but simply cannot meet the employer's standards or needs. This is because there can be no finding of wilful and substantial disregard of the employer's interests.

Similarly, single isolated incidents of poor judgment or ordinary carelessness, by themselves, are generally not considered misconduct.

Misconduct Discharges

The burden for establishing misconduct is upon the employer. In making a ruling the Department looks at three things: 1) was there unacceptable behavior, 2) was there, or could there have been an adverse effect on the employer, and 3) was the discharge caused by the cited behavior.

Work Rules

Employer work rules play an important part in a discharge investigation. Rules must be reasonable, known to the employee and consistently enforced. The breaking of a reasonable work rule does not assure a finding of misconduct. An example would be violations of attendance policy. Employers may choose to discharge employees because of the number of absences or tardies. In making its decision, the Department will consider the reasons for the absences and tardies as well as the number. If the employee has been absent or tardy for good reason, such as illness, and the absences were with notice to the employer, there can be no finding of wilful disregard of the employer's interest and therefore no finding of misconduct.

Warnings

An employee must know that (s)he is in danger of losing his/her job. When work rules are broken employees should be warned. Warnings should be given even if the rule infraction is obvious, such as violations of attendance policy. The employee should be told, 1) what rule has been broken, 2) how (s)he broke the rule, 3) what the employee can do to make a correction, and 4) ramifications if there is no improvement, no correction or for repeating the behavior. (S)he should then be given an opportunity to correct the inappropriate behavior. Warnings may be written or verbal. A detailed record of infractions and warnings should be maintained. The record of warnings should include the date(s) of rule infraction(s), the rule that was broken, and the date of the warning.

Progressive Discipline

Progressive discipline policies should be adhered to by all parties. For instance, an employer who discharges an employee when the policy calls for a final warning is in danger of having the discharge ruled as being not for misconduct. Be prepared to provide a copy of the progressive discipline policy along with the list of infractions and warnings that resulted in the discharge.

Illegal Drugs and the Workplace

The use of unauthorized controlled substances can lead to a misconduct discharge. The use of controlled substances is verified by a drug test. Drug testing may be either random or incident based.

- **Random Drug Testing**

Misconduct will be found when the employee, as the result of a random drug test, tests positive to a controlled substance, and: **1)** the employer has a reasonable rule which prohibits the use of illegal drugs both at work and away from work, **2)** the rule is provided in writing and known to the employee, **3)** the rule tells the consequences of a positive drug test, and **4)** the test is valid.

Reasonable rules fall into two categories.

1. The rule is written and made available to the employee.
2. The rule is mandated by state or federal law and the employee is aware of the mandate and has a copy of both the mandate and the rule.

In both cases the rule must tell the provisions of the rule and the consequences of a positive drug test.

A valid drug test is one that is conducted under the guidelines established by either the US Department of Health and Human Services, or the Wisconsin State Lab of Hygiene.

- **Incident Based Drug Testing**

Whether the employer drug rule refers to just at work use and/or possession, or follows the broader wording which prohibits the use of controlled substances at any time, misconduct will be found if an employee tests positive to an illegal drug and the test was ordered because the employer believed that the employee's behavior at work was impaired because of the use of illegal drugs. Examples of impairment are slurred speech, uncharacteristic behavior or inability to perform work. As with random drug testing, the drug test must be valid.

Sexual Harassment

Misconduct includes established acts of sexual harassment. For unemployment insurance purposes the meaning of sexual harassment is not limited to the definition under the Wisconsin Fair Employment Law (ss 111.32 (13) and 111.36 (1)(b), Wis. Stat.). Sexual harassment may be either direct or indirect. Direct sexual harassment includes but is not limited to: unwelcome sexual advances or contact, and verbal or physical sexual conduct such as displaying sexually graphic materials or making sexual gestures or comments. Indirect sexual harassment can occur by allowing sexual harassment to occur, by not responding to complaints of sexual harassment, or by allowing an intimidating, hostile, or offensive work environment to develop or continue.

Patient Abuse

If an employee is discharged for patient abuse, the burden for establishing that such abuse actually occurred is upon the employer. Chapter DWD 132.05 (which can be found in the back of Wisconsin's UI Law Text) outlines actions that are considered abusive while at the same time cautioning employers that there must be competent evidence of such actions.

D. DISCIPLINARY SUSPENSION

Section 108.04 (6)

If the following conditions are met, UI benefits will not be paid for the week that the suspension was imposed and the following 3 weeks or for the duration of the suspension, whichever is shorter.

1. The reason for the suspension is connected to the employee's work.
2. The suspension is for good cause. When the suspension is a reasonable action on the part of the employer in response to an employee's inappropriate work behavior or work rule violation, it is usually considered to be good cause. The employer's action is considered reasonable when the employer can establish that the inappropriate behavior was within the employee's ability to control or that the employee was responsible for the work rule violation. Generally, if another employer would suspend when faced with the same circumstances, the suspension is considered reasonable and for good cause.

Examples of a suspension with good cause:

- A suspension for absenteeism without valid reasons or proper notice after prior warnings have failed to correct the attendance problem.
- A suspension pending investigation of actions by the employee that may be considered patient abuse.

The employer must be prepared to provide the dates of the suspension, the reason for the suspension, and the dates of prior infractions and warnings if they have a bearing on the suspension.

Employees may be suspended prior to discharge. This would be appropriate when an investigation into employee behavior is being conducted, or when the person with the authority to discharge is not immediately available. If the employee claims benefits while suspended, this is the issue that will be investigated. However, if the employee is then discharged prior to returning to work,

the issue of the discharge must be investigated.

It is important to notify the department if a disciplinary suspension is changed to a discharge or if the employee fails to return to work at the end of the suspension.

E. EMPLOYEES OF EDUCATIONAL INSTITUTIONS

Sections 108.02 (10m), (22m) and 108.04 (17)(a)-(k); DWD 132.04

Benefits are not payable to educational (school year) employees:

- Between academic years or terms or during customary vacation periods or holiday recesses **IF**
- The employee has reasonable assurance of similar work in the following term or during the period immediately following the vacation period or holiday recess.

School year employees are individuals who are not hired to work on a year-round basis and who work for:

- Public and private educational institutions;
- Cooperative Educational Service Agencies;
- Government units and nonprofit organizations which provide services to or on behalf of educational institutions.

An **educational institution** is a school which provides education and/or training, maintains a regular faculty and curriculum and has a regular, organized body of students in attendance.

Reasonable assurance occurs if the terms and conditions of the work to be performed in the subsequent academic year or term, or in the period immediately following a vacation period or holiday recess, are reasonably similar to the terms and conditions of the work the employee performed in the prior academic year or term, or in the period immediately preceding a vacation period or holiday recess.

Work is **reasonably similar** if:

- The work is of a similar capacity (e.g. - an individual who worked in a professional capacity will be working as a professional);
- The work is for the same type of employer (e.g. - the only type of employer similar to

an educational institution is another educational institution);

- The gross weekly wage is more than 80% of the weekly wage earned in the prior academic year or term;
- The number of hours the individual will be working is more than 80% of the average number of hours worked in the prior academic year or term; and
- The work involves substantially the same skill level and knowledge as the work performed in the prior academic year or term.
- In addition, for customary vacation periods and holiday recesses, the individual must have worked during the period immediately prior to the vacation period or holiday recess and have reasonable assurance of performing similar work in the period immediately following the vacation period or holiday recess.

If the individual who has filed a claim for unemployment insurance worked for you as a school year employee, enter the phrase "school year employee" on Form UCB-16 or Form UCB-23. If an individual who was not given reasonable assurance is provided assurance of similar work at a later date, notify the department when that assurance is given.

Be prepared to provide the following information:

- The type of work performed by the employee;
- The kind of work the employee will be performing in the next academic year, term, or following the vacation period or holiday recess.
- The terms and conditions of the work performed (e.g. rate of pay);
- If the individual has reasonable assurance of similar work in the next academic year, term or during the period immediately following a vacation or holiday recess;
- The date the prior academic year or term ended;
- The starting date of the next academic year or term.

A school year employee who does not have reasonable assurance will be advised to contact the department as soon as he/she receives reasonable assurance of similar work. If the individual is offered work and

refuses it, contact the UI Division at the employer assistance telephone number shown on the back of the handbook.

Any benefits paid beyond the week in which reasonable assurance is obtained will be considered to have been erroneously paid. If you did not identify the individual as a school year employee, your account will be charged for any erroneously paid benefits.

Benefits are retroactively payable to any nonprofessional school year employee who was given reasonable assurance of similar work but then was not offered the opportunity to perform such work, if the individual is otherwise eligible.

F. EXCLUDED EMPLOYMENT Section 108.02(15)

Employment can be excluded for tax purposes and/or for benefit purposes. When work is excluded for tax purposes, it is also excluded for benefit purposes. However, there are some kinds of employment that are taxable yet excluded for benefit purposes. (See Section 2 for more information about employment excluded for tax purposes.)

When employment is excluded for benefit purposes, the wages from such employment cannot be included as base period wages to determine if the claimant has met the qualifying requirements, nor can they be used to compute the claimant's benefit entitlement. However, claimants must report work and wages from excluded employment on their weekly claim certifications and the partial wage formula is applied to these wages when determining the amount of benefits payable for a week of unemployment.

Benefit exclusions are categorized by type of employer. Some apply only to governmental units, some apply only to private employers, others apply only to nonprofit employers, etc.

The chart on the next two pages shows the types of employment that are potentially excluded for benefit purposes. In each case, certain conditions must be met before a finding can be made that the employment is excluded.

➤EMPLOYMENT THAT IS EXCLUDED FOR BENEFIT PURPOSES◀
(An asterisk indicates that the employment is taxable but excluded for benefit purposes. All types of employment without an asterisk are excluded for both tax and benefit purposes.)

ALL EMPLOYERS

Employment:

- as a work study student.
- as a student nurse in the employ of a hospital.
- as a medical intern in the employ of a hospital.
- as a patient in the employ of a hospital.
- for an organization tax exempt under Sec. 501(a) of the IRS Code if wages paid are less than \$50 in a quarter.
- By a nonresident alien or the spouse or minor child of a nonresident alien temporarily present in the U.S. as a nonimmigrant under 8 USC 1101 (a)(15)(F), (J), (M), or (Q).

ALL EMPLOYERS

EXCEPT GOVERNMENT UNITS AND NONPROFIT ORGANIZATIONS

Employment:

- that meets the definition of agricultural labor by section 108.02(2) and which is not covered for tax purposes.
- in domestic service that is not covered for tax purposes.
- as a caddy on a golf course.*
- as a news carrier, selling or distributing on the street or from house-to-house.*
- for the railroad.
- as an insurance agent or solicitor paid solely by commission.
- as a real estate agent or salesperson paid solely by commission.
- as an unpaid corporate officer or an unpaid manager of a limited liability company.
- for a sole proprietorship that is owned by the claimant's spouse, child, or the claimant's parent if the claimant was under 18 years of age when the work was performed.
- for an employer who processes fruits and vegetables if 1) the work was performed solely during the active processing season(s), 2) the base period wages from the employer are less than those needed to qualify for a benefit year, and 3) the claimant did not earn at least \$200 in covered employment from another employer in the year before his first day of work for the processing employer. This exclusion is investigated separately for each calendar year.*

NOTE: The active processing seasons for employers engaged in processing fresh perishable fruits and vegetables in Wisconsin are considered to occur each year between the dates specified in Chapter DWD 145. The active processing seasons are shown on the next chart.

- as a court reporter paid on a per diem basis.*
- as a salesperson paid solely by commissions, overrides, bonuses or differentials related to the sales and who primarily conducts business in the customer's home.
- in maritime service excluded by FUTA.
- as a taxicab driver if (s)he has 1) leased the vehicle, 2) keeps all of the income from operating the taxicab, 3) receives no compensation from the owner, and 4) has a lease payment that is not affected by the amount of income made operating the taxicab.
- for a seasonal employer if the individual was employed for less than 90 days, has less than \$500 of covered base period wages from other employers, and received written notice before starting, that work they perform may be excluded for UI purposes. (also see Section 2, Part 2).
- as a provider of private-duty or part-time intermittent nursing care, as a nurse practitioner, or as a provider of respiratory care to ventilator-dependent patients, if the individual has an independent practice, is not employed by a home health agency, is certified by DHFS, and medical assistance reimbursement is available as a covered service.
- as a corporate officer if the corporation has elected to exclude the wages of its officers for tax purposes (also see Section 2, Part 2).

GOVERNMENT UNITS, INDIAN TRIBES OR NON PROFIT ORGANIZATIONS ONLY

Employment:

- by an individual as part of a work relief or work training program financed in whole or part by the federal or state government.
- by an individual receiving rehabilitation or remunerative work in a sheltered workshop.
- by an inmate of a custodial or penal institution.

** Chart is continued on the next page. **

GOVERNMENT UNITS OR INDIAN TRIBES

Employment:

- as an elected official.
- as an official appointed to fill an elective office vacancy.
- as a member of a legislative body or judiciary.
- as member of the Wisconsin national guard.
- as an employee hired to assist with a specific emergency situations which can include fire-fighting, removal of storm debris, etc.. This exclusion does not include permanent employees who perform these tasks, nor volunteer employees upon whom the government unit normally relies for such assistance.
- in a major nontenured policymaking/advisory job or a policymaking/advisory job of 8 hours or less per week.

NONPROFIT ORGANIZATIONS ONLY

Employment:

- for a church or convention or association of churches.
- for an organization operated for religious purposes.
- as a minister or member of a religious order.

EDUCATIONAL INSTITUTIONS ONLY

Employment:

- by a student enrolled and regularly attending classes at the institution.
- by the spouse of a student at the institution working under a program to provide financial support to the student.

Chapter DWD 145

➤ ACTIVE PROCESSING SEASONS FOR FRUITS & VEGETABLES IN WISCONSIN ◀

(Used to determine if employment with a fruit/vegetable processor is excluded.)

Fruit or Vegetable	Earliest Week	Latest Week
Apples	First week ending in September	Second week ending in November
Asparagus	First week ending in May	Third week ending in July
Beans	Second week ending in June	Last week ending in October
Beets	Third week ending in July	First week ending in December
Blueberries	First week ending in June	Last week ending in August
Cabbage	First week ending in July	First week ending in December
Carrots	Last week ending in July	First week ending in December
Celery	First week ending in July	First week ending in December
Cherries	Third week ending in June	Third week ending in August
Corn	Fourth week ending in July	Fourth week ending in October
Cranberries	Third week ending in September	Last week ending in November
Cucumbers	Third week ending in July	Third week ending in October
Onions	Third week ending in July	Third week ending in October
Peas	First week ending in June	Third week ending in August
Peppers	First week ending in July	Third week ending in November
Potatoes	First week ending in July	First week ending in December
Pumpkin	First week ending in September	Third week ending in November
Rhubarb	Second week ending in May	Last week ending in October
Spinach (spring crop)	Third week ending in May	Last week ending in July
Spinach (fall crop)	Last week ending in August	Fourth week ending in November
Strawberries	First week ending in June	Third week ending in July
Squash	Second week ending in September	Third week ending in November
Tomatoes	First week ending in August	Fourth week ending in October
Turnips	Second week ending in August	First week ending in December

G. FAMILY CONTROLLED EMPLOYMENT

Section 108.04(1)(g) & (gm)

When an owner of a business or certain relatives of an owner file unemployment claims, the employer is required to report this information as an eligibility issue on Form UCB-16, Separation Notice, for each individual who files a claim. The following paragraphs explain how UI eligibility is determined for owners and specified family members employed by various types of family businesses.

Corporations

Work performed for a family corporation, by either the claimant or the claimant's family members, is covered employment. However, base period wages from a family corporation cannot exceed 10 times the weekly benefit rate (WBR) based solely on that employment, when calculating the maximum benefit amount whenever:

- 25% or more of the ownership interest was owned or controlled, directly or indirectly, by the claimant; and/or
- 50% or more of the ownership interest in the corporation was owned or controlled, directly or indirectly, by the claimant, the claimant's spouse or child, the claimant's parent if the claimant was under the age of 18 at the time the work was performed, or a combination of any of these.

Example 1

Claimant owns 30% of the corporation and was paid \$20,000 in the base period, \$5,000 in each quarter.

Claimant's weekly benefit rate is 4% of high quarter wages (\$5000) = \$200

Claimant's base period wages are reduced to \$2000 (10XWBR).

Claimant's monetary entitlement (duration) is lesser of:

$$\begin{aligned} \$2000 \times .40 &= \$800, \text{ or} \\ \$200 \times 26 &= \$5200 \end{aligned}$$

Example 2

Claimant's spouse owns 60% of the corporation and the claimant was paid \$24,000 in the base period, \$6000 in each quarter.

Claimant's weekly benefit rate is 4% of high quarter wages (\$6000) = \$240

Claimant's base period wages are reduced to \$2400 (10XWBR).

Claimant's monetary entitlement (duration) is lesser of:

$$\begin{aligned} \$2400 \times .40 &= \$960, \text{ or} \\ \$240 \times 26 &= \$6240 \end{aligned}$$

If the business involuntarily ceases operation, base period wages will not be reduced as long as one of the following actions have taken place before the claimant files an initial claim application for benefits:

- Corporation is dissolved due to economic inviability;
- Corporation has filed for bankruptcy;
- All owners have filed for personal bankruptcy; or
- Disposition of a total of 75% or more of the assets of the corporation by one of the following methods:
 - ⇒ Assignment for the benefit of creditors
 - ⇒ Surrender to one or more secured creditors or lienholders
 - ⇒ Sale of the assets to a non-related party due to economic inviability.

Partnerships

- Partners are not considered employees of their businesses and no benefits are payable to such individuals based on services for the partnership.
- Work performed by the partners' families is covered employment. However, **if** 50% or more of the ownership interest in the partnership is/was owned or controlled, directly or indirectly, by the claimant's spouse, child or parent (if the claimant was under age 18), or by a combination of

these relatives; **then** the claimant's base period wages from the partnership cannot exceed 10 times the weekly benefit rate based solely on that employment, when calculating his/her maximum benefit amount.

Sole Proprietorship

- Sole proprietors are not considered employees of their businesses and no benefits are payable to such individuals based on services for the sole proprietorship.
- Work performed for a sole proprietorship by the owner's spouse, parent or child (if work was performed while under the age of 18) is excluded employment and no benefits are payable based on such employment. (For more information about "excluded employment", see item F in this part of Section 1 and also Part 2 of Section 2.)

Limited Liability Companies (LLC)

- LLC Members may or may not be treated as employees of the LLC. The employment status of each member is determined on an individual basis with consideration given to duties performed, treatment by the employer and amount of ownership/control.
- Work performed by the members' families is covered employment. However, **if** 50% or more of the ownership interest in the limited liability company is/was owned or controlled, directly or indirectly, by the claimant's spouse, child or parent (if the claimant was under age 18), or by a combination of these relatives; **then** the claimant's base period wages from the company cannot exceed 10 times the weekly benefit rate based solely on that employment, when calculating his/her maximum benefit amount.

H. FAMILY MEDICAL LEAVE

See "LEAVE OF ABSENCE"

I. INDEPENDENT CONTRACTOR

See Part 2 of Section 2 (Tax) entitled "Covered and Excluded Employment"

J. LABOR DISPUTE

Section 108.04 (10)

An employee who is unemployed because of a strike or other bona fide labor dispute in the establishment in which (s)he is employed is not eligible for unemployment benefits based on wages for work performed before the labor dispute began. Benefits can be paid based on work performed after the start of labor dispute if the claimant meets the qualifying wage requirements based on wages for that work alone.

If a labor dispute occurs in your establishment, call one of the benefit center employer assistance numbers shown on the back of this handbook as soon as possible. We will need to know:

- the date on which the dispute started,
- the nature of the dispute,
- the establishment(s) directly involved,
- the number of employees in such establishment(s),
- the number of employees who may become unemployed because of the dispute, and
- the first week during which each claimant was out of work because of the dispute.

K. LEAVE OF ABSENCE

Sections 108.04(1)(b)2 & 3 and (c)

When an **employee requests** and is granted a leave of absence **for a definite period of time**, (s)he is not eligible for unemployment benefits as of the week the leave begins. The disqualification continues through the week that the leave is to end **or** until the claimant returns to work, whichever occurs first. However, if the leave of absence is not under the Family and Medical Leave Act and is for only a portion of a week, the claimant's benefit check for that week will be reduced by the amount of wages that could have been earned had the leave of absence not been granted. Be prepared to provide the starting and ending dates of the leave, the date the claimant returned to work, and if applicable, the amount of wages that could have been earned had the leave not been granted.

If the leave is specifically taken under the Family Medical Leave Act, it does not have to be requested for a definite period of time for this provision to apply, but the Act includes limitations on the length of the leave.

See Item V for information about a leave of absence requested for an undetermined length of time that is not taken under the Family Medical Leave Act.

L. LOST LICENSE

Section 108.04(1)(f)

Some employees must possess a valid license issued by the government to perform their jobs. If this license is suspended, revoked or not renewed and the employee is at fault for losing the license, (s)he may not be eligible for unemployment benefits if you suspend or terminate the employee because (s)he can no longer perform his/her customary work for you due to the lost license.

When all of the required conditions exist for applying this section of law, the claimant is not eligible for any benefits as of the week in which the suspension/termination occurred. The disqualification continues for the next 5 weeks **or** until the license is reinstated or renewed, **whichever occurs first**.

If the claimant's license is not reinstated or renewed before the 5-week disqualification period ends, the claimant can start receiving unemployment benefits only if (s)he has remaining entitlement from wages paid by other liable employers. Your pro-rated share of these benefits is charged to the fund's balancing account.

Your account will not be charged for benefits paid to the claimant until the license is restored.

M. MEDICAL LEAVE

See "LEAVE OF ABSENCE"

N. PENSION PAYMENTS

Section 108.05(7)

Pension payments include pensions from private and public employers, as well as primary social security benefits, whether the payment(s) are periodic or lump sum. Pension payments are not treated the same as wages when determining the amount of benefits payable to the claimant for a given week (see Part 6 for the treatment of "wages"). When certain specified criteria are met, pension payments received by a claimant will reduce the benefits payable to the claimant for a week as follows:

Pensions. Benefits will be reduced by the percentage of the pension financed by the employer. Unless a specific percentage is established, we apply the reduction as if the employer and claimant contributed equally to the pension.

Social Security Benefits. UI benefits for a week are reduced by 25% of the weekly primary social security payment.

(NOTE: As of benefits paid for the week ending 01/11/03, a deduction based on social security benefits will no longer be made from weekly unemployment checks. Deductions based on retirement pay from base period employers and deductions based on railroad retirement benefits will still be made.)

O. PROFESSIONAL ATHLETES

Section 108.04(19)

Benefits are not payable to a claimant who was paid a substantial portion of the base period wages for work performed as a professional athlete, if the claimant has reasonable assurance of work as a professional athlete in the next sports season.

If this provision applies, enter the phrase "professional athlete - between seasons" on the benefit report. Indicate the ending date of the last season and the estimated beginning date of the next season. Explain how the claimant has reasonable assurance for work in the next season. Reasonable assurance generally requires a contract for the next season.

P. QUIT

Section 108.04(7)

If the claimant's reason for quitting is "not within the exceptions" specified in the law, (s)he is not eligible to receive benefits until 4 weeks have elapsed after the week of the quit and (s)he has earned wages in covered employment equal to at least 4 times the weekly benefit rate that would have been paid had the quit not occurred.

Once the claimant has requalified, (s)he is eligible to receive benefits based on the work performed prior to the quit. However, if you are a contributing employer (paying a quarterly UI tax), your account is not charged for benefits paid based on work performed for you before the claimant quit. If you are a reimbursable employer (billed monthly for UI benefits paid rather than paying a quarterly UI tax), you are liable for your portion of the benefits paid after the claimant requalifies.

Notice of Benefit Charging, Form UCB-29

Often, a claimant has already satisfied the work requalification requirement for quitting a job with you before an unemployment claim is filed. When this happens, you are sent this notice to let you know 1) that we are aware that the claimant quit, 2) that (s)he has satisfied the work requalification requirement and 3) whether or not you will be charged for benefits based on work performed before the quit. See Part 9 for more information about this form.

(NOTE: Even if you are not charged for the benefits being paid to a claimant, you will continue to receive correspondence about the claim if benefits are being paid based on work performed for you. This correspondence does not mean that you are now going to be charged for benefits.)

Exceptions

There are a number of reasons for quitting for which benefits can be paid without imposing the standard disqualification. Each exception requires certain conditions be met before it can be applied. Most exceptions permit the immediate payment of benefits but some carry a short

disqualification period or a lesser work requalification requirement than the standard disqualification. You will be contacted before a decision is issued that applies an exception to the standard quit disqualification.

Many of the exceptions relieve contributing employers of liability for benefits paid based on work performed before the quit. However, this relief of liability does not apply to reimbursable employers.

The following chart includes a brief description of all of the current exceptions, whether the exception imposes any disqualification and whether contributing employers will be charged for benefits.

➤EXCEPTIONS TO THE STANDARD QUIT DISQUALIFICATION◀		
Conditions Required to Apply Each Exception	If the Exception Applies, is there Any Disqualification?	If the Exception Applies, are Contributing Employers Relieved of Charges?
Accepting a layoff • in lieu of another employee.	No	No
Quitting with good cause attributable to the employer. • “Good cause” is interpreted as a valid, substantial reason for which the employer is responsible and which leaves the employee with no reasonable alternative but to quit. • “Good cause” includes a request, suggestion or directive by the employer that the employee violate federal or state law. • “Good Cause” includes established acts of sexual harassment by the employer, the employer’s agent or by a co-worker if the employer knew or should have known but failed to take timely and appropriate corrective action. (Refer to the paragraph at the end of this chart for an explanation of what is considered sexual harassment.)	No	No
Quitting because: • the employee’s health or the health of a member of the employee’s immediate family • left the employee with no reasonable alternative but to quit.	Yes. Benefits are denied until the claimant is able to perform 15% of the suitable jobs in his/her labor market.	Yes
Quitting because: • the employer required that the employee transfer to a different shift than (s)he was hired to work, • the new shift results in a lack of child care for his/her minor children, and • (s)he is able to work full-time on the shift that (s)he last worked for the employer.	No	No
Quitting: • to accept a recall to work for a former employer • if the quit occurs within 52 weeks after the employee last worked for the recalling employer.	No	Yes
Quitting a job: • within the first 10 weeks • which the employee could have refused with good cause or which does not meet labor standards with regard to wages, hours or other conditions.	No	Yes
Quitting because: • the employee was transferred to work • paying less than 2/3 of his or her immediately preceding wage rate.	Yes. The claimant is disqualified the week of the quit and the next 4 weeks.	No

**** Chart is continued on the next two pages. ****

<p>Quitting a job when:</p> <ul style="list-style-type: none"> • the employee maintained a temporary residence near the job and • quit that job to return to his or her permanent residence • because the available work was reduced to less than 20 hours per week for at least 2 consecutive weeks. 	No	No
<p>Leaving a job because</p> <ul style="list-style-type: none"> • the employee reached employer's compulsory retirement age. 	No	No
<p>Quitting</p> <ul style="list-style-type: none"> • a part-time job • because loss of a full-time job made it economically unfeasible for the employee to continue the part-time work. 	No	Yes
<p>Quitting to take another job that:</p> <ul style="list-style-type: none"> • offers at least the same average weekly wage, • offers at least the same hours of work, • offers significantly longer term work, or • offers work significantly closer to the employee's home; and • is covered employment for unemployment purposes. 	Yes. The claimant is disqualified until (s)he earns wages on the new job of at least 4 times his/her weekly benefit rate.	Yes
<p>Quitting to take another job:</p> <ul style="list-style-type: none"> • while claiming benefits for partial unemployment • that offers a higher average weekly wage; and • is covered employment for unemployment purposes. 	No	Yes
<p>Quitting a job:</p> <ul style="list-style-type: none"> • with a labor organization • if the termination causes the employee to lose seniority rights granted under a collective bargaining agreement and • if the termination results in the loss of the employee's employment with the employer which is a party to that collective bargaining agreement. 	No	No
<p>Quitting a job:</p> <ul style="list-style-type: none"> • as a part-time elected or appointed member of a governmental body or representative of employees • which paid wages of not more than 5% of the employee's base period wages • if the quitting occurred while the employee was working for another employer. 	No	No
<p>Quitting:</p> <ul style="list-style-type: none"> • one or more concurrently held jobs • if at least one of the jobs consisted of more than 30 hours per week and • the employee quits before receiving notice of termination from one of the jobs consisting of more than 30 hours per week. 	No	Yes

Quitting a job • held concurrently while serving in the military • if the quitting was the result of an honorable discharge from active military duty.	No	Yes
Quitting a job: • with a family corporation because of an involuntary cessation of the business • if 50% was owned by the claimant, the claimant's spouse, children, brothers or sisters, the claimant's parent if the claimant was under the age of 18, or a combination of 2 or more of these individuals.	No	No
Quitting a job • due to domestic abuse, concerns about personal safety or harassment or personal safety or harassment of family members who reside with him/her or of other household members • if a temporary restraining order or injunction was obtained prior to quitting and is reasonably likely to be violated.	No	Yes
<u>Sexual Harassment as it relates to Quitting with “Good Cause Attributable” to the Employer</u> For unemployment insurance purposes the meaning of sexual harassment is not limited to the definition under the Wisconsin Fair Employment Law (111.32 (13) and 111.36(1)(b), Wis. Stats.). Sexual harassment may be either direct or indirect. Direct sexual harassment includes but is not limited to: unwelcome sexual advance or contact, and verbal or physical sexual conduct such as displaying sexually graphic materials or making sexual gesture or comments. Indirect sexual harassment can occur by allowing sexual harassment to occur, by not responding to complaints of sexual harassment, or by allowing an intimidating, hostile, or offensive work environment to develop or continue.		

Voluntary Reduction of Hours

If an employee requests to reduce his/her hours of work, this reduction may be considered a quit. If so, the wages that the employee earns from you while working the reduced hours cannot be used to satisfy the requalification for quitting as long as you notify the employee in writing that this may be the result of such a request before you grant the request. If after receiving this written notification the employee decides not to reduce his/her hours, the employee will not be considered to have quit, even if you do not allow him/her to continue working the original number of hours.

The following is suggested wording for the written notification to be given to employees who voluntarily request a reduction in hours:

"Because you have requested a voluntary reduction in the number of hours you are working, you are notified that for Wisconsin Unemployment Insurance purposes, your reduction in hours may be considered a quit. Any wages that you earn while you are working the reduced hours may not be used to satisfy the quit requalification provision."

Special Guidelines for Temporary Help Agencies

The employment relationship in the temporary help industry is different from the employment relationship that exists in most other industries. In the temporary help industry, employees are generally assigned to a series of short-term assignments. Commonly, when an assignment ends, there will be a short delay before the next assignment begins. Because both parties acknowledge and accept this as a condition of the employment relationship, the short break between assignments may not terminate the employment relationship.

For a temporary help employer, as would be true with any other employer, if at the time an assignment ends the employer does not have an additional assignment for the employee, the employment relationship ends. If the employer does have another assignment for the employee, the employment relationship continues to exist, and an employee who refuses the next assignment is then considered to have voluntarily quit.

Due to the unique nature of the temporary help industry, the following guidelines are applied:

- When an employee who was instructed to contact the temporary help agency at the end of an assignment fails to do so, that failure is likely to be considered a voluntary quitting of the employment.
- When at the time an assignment ends, the temporary help agency does not have an immediate assignment for the employee, but is able to assure the employee that it will have an assignment within seven days, the employment relationship continues to exist. If for some reason the expected assignment does not materialize within the seven days, but the employer notifies the employee that it will have an assignment within another seven days, the employment relationship is extended for those seven days. An employee who refuses the subsequent assignment is

likely to be considered to have voluntarily quit.

- An employee who leaves an assignment before it is completed is considered to have quit unless the temporary help agency agrees to the early termination of the assignment and offers to find the employee another assignment.
- When an assignment ends and the employer is unable to provide another assignment or assure the employee of another assignment within seven days, the employment relationship is terminated due to lack of work. Likewise, if the temporary help employer is initially able to assure the employee of an assignment within seven days, but is later unable to provide such an assignment, the employment relationship also ends due to a lack of work. Once an employment relationship has ended, any later offer of work by the employer would be considered a “new offer of work” and failure to accept such an assignment is regarded as a failure to accept an offer of new work (see Item R, “Refused Work”).

Q. REDUCTION IN HOURS AT EMPLOYEE’S REQUEST

See “QUIT” (Voluntary Reduction of Hours)

R. REFUSED WORK Section 108.04(8) & (9)(b)

This section applies when a claimant fails to accept an offer of work which is made by a prospective employer and which is actually received by the claimant. It also may apply when a claimant is recalled to work by a former employer but does not receive the notice of recall.

The job offer must be a bona fide attempt to secure the claimant’s services. It is an unconditional offer of work that the claimant has the opportunity to accept or reject and all the specifics of the job (wages, hours, duties and other conditions) must be explained or available to the claimant simply by requesting them of you. Benefits, by law, cannot be denied for refusing new work if the wages, hours or

other conditions are less favorable than those prevailing for similar work in the locality. New work is:

- an offer of work to someone with whom you have never had a contract of employment; or
- an offer of re-employment to someone you do not have a contract of employment with at the time you offer the work; or
- an offer of continued employment to a present employee but with different duties or conditions of work than those you both agreed to in the existing contract of employment.

(NOTE: See Item P for application of "new work" to offers made by temporary help agencies.)

The claimant may have "good cause" for refusing a job. If so, and the claimant is able to work and available for suitable work in his/her labor market, benefits would be allowed.

If a claimant refuses an offer of work from you, or fails to return to work for you after being duly recalled, notify the department immediately, providing:

- the claimant's name and social security number,
- the type of work offered,
- the rate of pay, the hours (or shift),
- the date on which the refusal occurred,
- the date on which the claimant could have begun work and
- the reason the claimant gave, if any, for refusing the work offered.

If it is determined that a claimant refused a bona fide offer of suitable work from you without good cause and the wages, hours and other conditions of the job were not substantially less favorable than those prevailing for similar work in the locality, benefits will be denied. The claimant is ineligible until 4 weeks have elapsed after the week the job was to begin and (s)he has earned wages in covered employment equal to at least 4 times the weekly benefit rate that would have been paid had the claimant not been disqualified. Once the claimant has requalified, (s)he is again eligible to receive benefits, but if you are a

contributing (taxable) employer, your account is not charged for benefits paid that are based on work performed prior to the work refusal.

S. SCHOOL YEAR EMPLOYEES

See "EMPLOYEES OF EDUCATIONAL INSTITUTIONS"

T. SELF-EMPLOYMENT

108.02(12) & DWD 127.09

Self-employment is defined as the formation, development or operation of a trade, a business, an enterprise or a profession for the purpose of producing income. It generally takes the form of a sole proprietorship or a partnership.

Self-employment does not include activity which is related to a return on an investment, such as rental property, unless the claimant devotes at least 17.5 hours per week to such activity.

Benefits are not payable to a self-employed individual if the self-employment activities substantially limit his/her availability for work with other employers.

All individuals claiming UI benefits, including self-employed claimants, must search for work unless specifically excused. (See Part 3.)

Self-employment income is not treated as wages which would reduce benefits paid for a week of unemployment.

U. STUDENTS

See "UNABLE/UNAVAILABLE FOR WORK"

V. UNABLE/UNAVAILABLE FOR WORK

Sections 108.04(2)(a), 108.04 (1)(b)1 & DWD 128

An individual who is totally unemployed must be able to work and available for work while filing for unemployment benefits. If the claimant has a restriction that prevents or restricts his/her ability or availability for work, the issue may affect his/her eligibility for benefits. A person filing for benefits

makes a weekly certification and one of the questions asked is: "Were you able to work full-time and available for full-time work?" The individual is expected to answer this question "no" if his/her availability is restricted in any way.

- A person with a **controllable restriction** (transportation, school attendance, child care, etc.) must be able and available for at least 50% of full-time suitable jobs in the labor market.
- A person with an **uncontrollable restriction** (a physical restriction, etc.) must be able and available for at least 15% of all suitable work in the labor market.

When a claimant has a work restriction and does not meet the above requirements, (s)he is not eligible to receive unemployment benefits until the able and available requirements are again met.

This disqualification is applicable:

- when a claimant's work is suspended or terminated because of work restrictions,
- when a claimant is on a leave of absence for an indefinite period of time (not under the Family Medical Leave Act), and
- when there is no employment relationship currently affected, but the claimant's availability for potential employment is reduced by the work restrictions.

NOTE: If you have an individual working for you who misses work during a given week, the issue is usually resolved under the "work available" statute. See item Y, which explains the work available provision.

Students

A student is generally considered unavailable for work while attending school, however there can be exceptions. A student attending a night course who is still available for full-time day shift work would normally be able and available for work. The law also makes an exception for someone who is in "approved training" (Section 108.04(16)). Approved training is

training through a vocational school or a school offering vocational training that has been approved by the department. Attendance at a college or university is not normally considered approved training.

W. WAGES AND OTHER INCOME

Section 108.05(3)(a), (4) & (5)

When it is not clear or there is a dispute as to whether a payment should be considered benefit year wages, or when wages or other types of income are not reported by the claimant on a weekly certification for a benefit check, an investigation is conducted. The department will issue a determination to establish whether or not the payment is to be considered wages and if so, what effect the wages have on the amount of benefits payable. (See Part 6 for detailed information about the definition of benefit year wages.)

If the investigation involves the claimant's failure to report the wages or payment, an investigation as to whether or not the claimant concealed the wages/pay is also conducted. (See Part 8 for more information about Fraudulent Claims.)

X. WALKING OFF THE JOB

See "QUIT"

Y. WORK AVAILABLE WITH CURRENT EMPLOYER

Section 108.04 (1)(a)

Work available generally applies to the claimant who is filing claims for partial unemployment benefits while working for an employer and who misses work during a week (for example, absence during the week due to illness or personal business).

For this provision to be applied, the claimant must have received actual or implied notice of the work that could have been performed. An employee with a regular work schedule has sufficient notice of available work. "Due notice" for an employee whose schedule changes from week to week may or may not be satisfied, depending on when the schedule is

received and the circumstances involved for the absence.

When a decision is made that the claimant had due notice of additional work in a week, the additional gross wages the claimant could have earned are added to actual gross wages earned and other pay received for the week when determining the amount of partial unemployment benefits payable for the week.

Z. WORK SEARCH

Section 108.04(2)(a) & DWD 127

Some claimants are not required to look for work because one of the waiver provisions applies to their claim. The most common waiver provisions are listed in Part 3.

If a claimant is required to look for work, each week on the weekly certification for a payment, (s)he must answer the question: "Did you look for work?". If the claimant did not look for work in that week, (s)he is expected to answer this question "no". When a claimant answers "no" to this question, the Department conducts an investigation.

The Department will initiate an investigation regarding the claimant's work search efforts without this notification from the claimant whenever there is sufficient reason to believe that the requirement is not being met.

A claimant who is required to make a search for work but fails to do so is ineligible for benefits for the week(s) in which such failure occurred.

8

FRAUDULENT CLAIMS/PENALTIES

Maintaining the integrity of the unemployment insurance program is an important function which helps ensure benefits are paid only to those who qualify for benefits under the law.

Employers and claimants are educated through informational pamphlets, periodic educational seminars/clinics, one-on-one communications and the internet to explain the unemployment insurance program.

The Department uses various procedures and techniques to detect fraud and abuse. A few methods include routine audits of employer payroll records, crossmatching employer payroll records with benefit payments within Wisconsin and with other states, the exchange of information with other agencies, and the investigation of complaints and tips from various sources.

Wisconsin's law provides for penalties and/or criminal prosecution for fraudulent unemployment insurance claims.

- A claimant is assessed forfeitures (administrative penalties) for the intentional concealment of information affecting benefit eligibility.

A forfeiture is the withholding of future payable benefits for intentionally concealing information affecting unemployment eligibility. This can be in addition to any overpayment which must be repaid.

A forfeiture can range from one-fourth to four times a claimant's weekly benefit rate for each act of concealment.

Once a forfeiture is assessed, it stays in effect for six years or until satisfied, whichever occurs first.

- An employer determined to have aided and abetted a claimant in committing an act of concealment or misrepresentation is assessed an administrative penalty.

The penalty assessed is also called a forfeiture. The penalty equals the amount of the claimant overpayment.

Examples of aiding and abetting are the banking of hours and/or the falsification of required reports which allows a claimant to fraudulently receive unemployment benefits.

Improperly paid benefits are charged against the employer found guilty of aiding and abetting even if the improperly paid benefits are recovered.

- Any individual who makes a false statement or a misrepresentation in order to obtain benefits that are payable to another person may be required to repay the improperly obtained benefits. The offender may also be required to pay an additional administrative assessment equal to but not more than 50% of the amount of the benefits obtained.
- In addition to administrative forfeitures, criminal penalties (such as fines from \$100 to \$500 and imprisonment up to 90 days, or both) for each offense can be applied to any person(s) found guilty of:
 - a. Making false statements or representations to obtain unemployment benefits either for himself/herself or any other person.
 - b. Making a false statement or representation in connection with any report or any information duly required by the Department,
 - c. Refusing or failing to keep any records or to furnish any report duly required by the Department.

The unemployment insurance program is a partnership among employers, claimants and the department. All parties must do their part to deter fraud and abuse. Report suspected or known violations to DWD, Unemployment Insurance Division, Benefit Fraud, P.O. Box 7905, Madison, WI 53707. Telephone 608-266-3261.

References: 108.04(11) and 108.24(1) and (2) of the Wisconsin Statutes.

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UI BENEFIT REPORTS AND FORMS SENT TO EMPLOYERS

Your help is needed to maintain the integrity of the unemployment insurance system. One way we solicit your assistance is by sending you reports that either ask for verification of information provided by the claimant, ask for additional information, or provide information to you about the status of the claim.

As mentioned in Part 5, there are four required UI benefit reports. In addition to the four required reports, there are a number of other forms that you may receive.

When you receive one of our reports, please review it promptly. Complete and return all those that you are required to return or that ask for information. The reverse side of most forms will include an explanation of the report, instructions for completion, and/or telephone numbers to call for more information. If you find an error on any of the informational reports, notify us as soon as you can so that we can investigate the discrepancy and correct the record.

Remember that your account will be charged for all erroneously paid benefits as the result of a missing, late or incorrect/incomplete required report, including erroneously paid benefits that were charged to other employers' accounts.

Required Reports

- | | |
|------------------------|--------------------------------------|
| A. Form UCB-16 | Separation Notice |
| B. Form UCB-23 | Wage Verification/Eligibility Report |
| C. Form UCB-719 | Urgent Request for Wages |

D. Quarterly Wage Report

Instructions for completing Quarterly Wage Reports are in Section 4.

Other Reports

- | | |
|-------------------------|---|
| E. Form UCB-20 | Written Determination |
| F. Form UCB-29 | Notice of Benefit Charging |
| G. Form UCF-350 | Weekly Earnings Report |
| H. Form UCB-701 | Computation of Unemployment Insurance Benefits |
| I. Form UCB-708 | Notice of Changed Liability for Unemployment Insurance Benefits |
| J. Form UCB-7074 | Unemployment Insurance Benefit Charges and Adjustments Report |
| K. Form UCF-7922 | Wage/Earnings Audit |

A FORM UCB-16, SEPARATION NOTICE

If all of the information on Form UCB-16 is correct and there are no eligibility issues or non-work payments that apply to the claim, the report does not have to be returned.

If any information on Form UCB-16 is incorrect or there is any eligibility issue or non-work payment that applies to the claim, the report must be returned within 7 days. Refer to the following instructions for completion of a Form UCB-16 that must be returned.

1 Employer's UI Account Number

- Your UI account number should be printed here. If it is missing or incorrect, enter the correct number in the space provided.
- If you do not have an account number, enter "no number assigned" in the space provided.

2 Date Last Worked

- The date shown on the form is the Saturday date of the calendar week during which the claimant reported last working for you. If the correct last day of work falls in a different calendar week (Sunday through Saturday), please show the correct actual last day of work in the space provided.

3 Reason for Separation

- The reason for separation provided by the claimant when (s)he filed this claim for benefits is shown in item 3. If the reason shown is incorrect, indicate the correct reason for separation and any supporting details and/or documentation.

4 Other Eligibility Issues

- If there are any other eligibility questions that apply to the claim, report them in item 4. Some common eligibility issues are listed on the reverse of Form UCB-16 under the explanation of this item. Also refer to Part 7 of this section of your handbook for a brief explanation of several common eligibility issues.
- Provide details about the eligibility issue being reported in the space provided and attach any supporting documentation you want considered.

5 Vacation, Dismissal or Holiday Pay for Days/Weeks after the Last Day of Work

- If vacation, dismissal or holiday pay has been assigned to days or weeks after the

claimant's last day of work, this pay should be reported in item 5. See Part 6 for more information about when these types of pay can be treated as wages and should be reported.

- Show the type of pay, the week ending date(s) that the pay is assigned to and the gross amount of the pay for each week in the boxes provided.
- When reporting holiday pay, show both the holiday and the date; i.e.:
Christmas - December 25
Personal holiday - May 15

6 Signature, Date and Telephone Number

- Sign and date the form.
- Provide the name, telephone number, and fax number (including area codes) of a person who can be contacted during regular business hours if additional information is needed.

7 Date Report is Due

- If the claimant reported "laid off" or "still working" as the reason for separation, Form UCB-16 will have a due date. If the department is not aware of any other eligibility issue for these claims, benefit payments will begin immediately. If the reason for separation given by the claimant or any other information on the report is incorrect, or if there is any other eligibility issue or non-work payment that applies to the claim, return the report as soon as possible to prevent erroneous payments. The report **must be received by the department by the due date** to be considered timely.
- If the claimant reported any other reason for separation, Form UCB-16 will not have a due date. The department will begin an investigation based on the reason for separation given by the claimant and will hold benefit payments until that issue is resolved. If the reason for separation given by the claimant or any other information on the report is incorrect, or if there is any other eligibility issue or non-work payment that applies to the claim, return the report as soon as possible to prevent erroneous payments. The report **must be received by the department within 7 days** to be considered timely.

8 Where to Return the Report

- If the report must be returned, either send it to the address or FAX it to the number shown on the report. **Please do not do both.**

UCB-16 SEPARATION NOTICERETURN TO: **UI LOCAL OFFICE #14****⑧****PO BOX 09999****MILWAUKEE, WI 53209-09999**

Phone:

800-247-1744**FAX: 414-438-2100**

(If you fax, do not mail this form.)

Employer Name, Address, City, State, Zip Code:

JOHN Q. EMPLOYER**1 CAPITOL ST****ANYWHERE WI 55555-5555**☐ If the claimant did not work for you, check this box and return the form to the UI office listed at the left.**SEE BACK FOR INSTRUCTIONS ON COMPLETION OF THIS FORM.**Date Mailed: **03/06/01****⑦** **DATE DUE: 03/13/01**

Employee Name and SS No.:

987-65-4321**MARY A. CLAIMANT****1 DIVISION ST****HOMETOWN WI 54444-4444****VNC: 10/01 N MC*00/00/00*0000**

1. Your UI Account number is
- 123456**
- . If this number is incorrect, enter your correct UI Account

① number _____.

2. We show the employee last worked for you during the week ending Saturday,
- 10/23/00**
- . If

② incorrect, enter the correct last day of work _____.

- 3.
- The employee indicated he/she is no longer working for you because he/she was discharged.**

③ **An adjudicator will contact you shortly to obtain detailed information about the discharge.**

4. Report any and all other eligibility issues that apply to this claim. The department must investigate all eligibility
-
- ④**
- issues. Be prepared to provide facts and supporting information related to these issues. Refer to the back of this form under item #4 for additional information about other eligibility issues that should be raised at this time.

5. Did you or will you pay the employee Vacation, Dismissal or Holiday Pay for any period after the last day of work?
-
- ⑤**
- If yes, check the type of pay and enter the week ending date and gross pay for each type of pay paid beyond the last day worked.

Type of Pay	<input type="checkbox"/> Vacation <input type="checkbox"/> Dismissal/Severance <input type="checkbox"/> Holiday	<input type="checkbox"/> Vacation <input type="checkbox"/> Dismissal/Severance <input type="checkbox"/> Holiday	<input type="checkbox"/> Vacation <input type="checkbox"/> Dismissal/Severance <input type="checkbox"/> Holiday	<input type="checkbox"/> Vacation <input type="checkbox"/> Dismissal/Severance <input type="checkbox"/> Holiday	<input type="checkbox"/> Vacation <input type="checkbox"/> Dismissal/Severance <input type="checkbox"/> Holiday
Week Ending Date					
Gross Pay	\$	\$	\$	\$	\$

6. RETURN THIS FORM BY THE DUE DATE
- ONLY IF
- : a) the above information is incorrect; b) there is vacation, dismissal or holiday pay beyond the last day worked to report; or c) there is another eligibility issue(s) to report.

Signed for the Employer:	Date Signed:
Telephone Number (include area code): ()	Fax Number (include area code): ()

B. FORM UCB-23, WAGE VERIFICATION/ELIGIBILITY REPORT

If all of the information on Form UCB-23 is correct and there are no eligibility issues that apply to the claim, the report does not have to be returned.

If any information on Form UCB-23 is incorrect or there is any eligibility issue that applies to the claim, the report must be returned by the due date on the report. Refer to the following instructions for completion of a Form UCB-23 that must be returned.

UI Account No., Name, & Address

- ①
 - If the UI account number, name or address listed for your company is incorrect, put a line through the incorrect information and write in the correct information next to it.
 - If no account number is printed on the report, enter your account number or write "no number assigned" in the space provided.

② Wages and Other Income for the Week

- Review the wages and/or pay the claimant reported for the specified calendar week.
- If any amount of wages or other income is incorrect, the form must be returned with the correct amount(s). You must return the report to correct the wages/pay even if the difference appears to be insignificant. Even a small difference between the wages reported by the claimant and the amount actually earned can affect the amount of benefits payable for the week.
- Be sure to report all types of wages/pay for the week in the spaces provided, even for those that the claimant reported correctly. If one of the spaces is left blank, we will assume that the claimant did not receive the wage or income identified by that space.
- See Part 6 for the definition of benefit year wages and when other types of income can be treated as benefit year wages.

③ Hours and Minutes for the Week

- Review information reported by the claimant about hours/minutes worked in the specified calendar week.
- If the claimant's information is incorrect, the form must be returned with the correct amount of hours and minutes. You must return the report to give us the correct hours/minutes even if the difference appears to be insignificant.
- Include only hours/minutes of **actual work**.

④ Additional Work Available

- Indicate whether the claimant was asked or scheduled to work more hours than (s)he did work by checking the appropriate box "Yes" or "No".
- If no, do not complete the rest of this section.

- If yes, enter the number of additional hours available, the date(s) when the work was available, the rate of pay that would have been paid for such work and the total amount of additional wages the claimant could have earned in the spaces provided.

⑤

Eligibility Issues

- **35 Hours of Wages/Pay:** This potential issue will only be included on Form UCB-23 if you paid at least 80% of the claimant's base period wages and the claimant has reported working for you on a weekly claim for benefits (for the calendar week identified on the report). **Check the box only if:**
 - ✓ the claimant worked, was paid or could have been paid had (s)he performed all available work, for a total of 35 or more hours in the week, **AND**
 - ✓ the claimant's base rate of pay (excluding bonuses, incentives, overtime or any other supplements) for these hours was the same or greater than the base rate of pay you paid the claimant in the high quarter of his/her base period (this calendar quarter is identified for you on the report).
- **Other Eligibility Issues:** Check the appropriate box if any listed or unlisted eligibility issue applies to the claim and you have not yet received a determination regarding the issue.
 - ✓ Enter the last date the claimant worked for you in the space provided.
 - ✓ If the claimant refused an offer of work, also enter the date the work would have started.
 - ✓ For unlisted eligibility issues, check the box that says "other" and provide details about the eligibility issue on the back of the form. Attach any supporting documentation you wish to be considered. (Refer to Part 7 of this section of your handbook for a brief explanation of several common eligibility issues.)

⑥

Signature, Date and Telephone Number

- Sign and date the form.
- Provide the name and telephone number (including area code) of a person who can be called during regular business hours if additional information is needed.

⑦

Date Due

- Form UCB-23 must be received by the Department by the due date shown on the report to be considered timely.

⑧

Where to Return the Report

- If your report must be returned, either send it to the address or FAX it to the number shown on the report. **Please do not do both.**
- If faxing, be sure to fax both sides of the report if you have provided information on the back.

CAUTION: Any benefits improperly paid because you failed to question eligibility on Form UCB-23 in a timely manner will be charged to your account even if a later protest is raised on a Form UCB-16 that is returned timely.

Date Sent: **04/12/00** Date Due: **04/21/00** ⁷
 Return this report to: UI DIVISION
 P O BOX 7958
⁸ MADISON WI 53789-0001
 Telephone No. **800-247-1744**
 FAX No. (608) 264-6805 (If you fax, do not mail this form.)

Division of Unemployment Insurance
UCB-23 WAGE VERIFICATION/ELIGIBILITY REPORT
 Wisconsin Statutes Section 108.09(1)

☐ If this claimant did not work for you, check this box and immediately return this form. (If you know the correct employer, please advise.)

**Return Address for Window Envelope
 Response Located on Back Side.**

¹ UI Account No.: **123456**

Regarding:

**JOHN Q. EMPLOYER
 1 CAPITOL ST
 ANYWHERE WI 55555-5555**

**987-65-4321
 MARY A. CLAIMANT**

WEEK: 15/00 LO: 14

You are required to return this report ONLY IF information is missing, incorrect or an eligibility issue applies to the claim. The report must be returned by the due date above. (See reverse side for information about failing to return a timely required report.)

Unemployment benefit claimants are required to report all money earned during the UI work week (Sunday through Saturday) and provide us with their employer's name and address. Please review the form, make corrections as needed and complete the eligibility portion on the bottom if applicable. If the account number, name or address listed for your company is not correct, please correct it above. It may take two or more weeks before your address is corrected.

You must report the wages earned Sunday through Saturday even if your pay period is different or the claimant has not been paid.

Below are the types of pay and amounts the claimant has reported for the week Sunday **04/02/00** through Saturday **04/08/00**

	WAGES/PAY*	HOLIDAY PAY	VACATION PAY	DISMISSAL PAY	TOTAL GROSS EARNINGS
² EMPLOYEE REPORTED AMOUNT	\$ 181.50	\$	\$	\$	\$
EMPLOYER REPORTED AMOUNT	\$	\$	\$	\$	\$

*Includes bonuses, incentives, overtime, sick pay or any other supplements. Report holiday, vacation and dismissal pay separately and in the TOTAL.

³ The claimant reported working **30** hours and **15** minutes in the above week. If that is not correct, return this form with the corrections. Include only hours/minutes of actual work. Hours: _____ Minutes: _____

⁴ During the above week, was the claimant asked or scheduled to work more hours than (s)he did work?

☐ Yes ☐ No If "YES": How many additional hours were available to the claimant? _____

Date(s) additional work was available: _____ Rate of pay for that work: _____

Additional gross wages/pay the claimant would have earned (including bonuses, incentives, overtime or any supplements): _____

• Check below if any eligibility issue applies to this claim. The claimant:

⁵ ☐ Worked, was paid, or could have been paid for 35 hours or more in the week **AND** the claimant's base rate of pay (excluding bonuses, incentives, overtime or any other supplements) is the same or greater than the base rate of pay in the quarter ending **06/30/99**.

☐ QUIT ☐ is NOT ABLE/AVAILABLE for work ☐ OTHER (explain on back)

☐ was DISCHARGED ☐ worked ONLY during the SCHOOL YEAR

☐ REFUSED an OFFER of WORK ☐ worked in EXCLUDED EMPLOYMENT

Last day of work or date new work would have started, if applicable: _____

We are required to investigate every issue that might affect the claimant's eligibility for benefits. You may be contacted for additional information before the due date of this form if the claimant has already told us about that issue.

If further facts are necessary, whom should we call?		Name		Telephone Number (include Area Code)	
SIGNED, for the Employer		Working Title		Date Signed	
				Telephone Number (include Area Code)	

UCB-23 0.35 M IN. 03/06/2000I 0007320

C. FORM UCB-719, URGENT REQUEST FOR WAGES

☞ Form UCB-719 must **ALWAYS** be returned, even if the claimant did not work for you or you believe that the claimant is not eligible.

① Due Date

- This is the date your report is due. The same wage information requested by this report is also requested from the claimant. If your report is not received by the Department by the due date, benefits will be paid based on the claimant's records.

② UI Account Number

- This is the UI account number identified as the employer for whom the claimant worked and for which wages are missing. Refer to the instructions for completing the quarterly wage chart when the claimant's wages were or should have been reported to a different UI account number.

③ Quarterly Wage Chart

- For quarters where some wages have already been reported to Wisconsin for this UI account #, the wages have already been entered in the "GROSS WAGES PAID" column. If these amounts are incorrect, please show the correct amount.
- For quarters where no wages have previously been reported, make the following entries:
 - ⇒ Enter the **total gross wages paid** in each quarter.
 - ⇒ If the claimant was your employee but was not paid wages in the quarter, write "**no wages paid**".
 - ⇒ If the wages you paid the claimant in the quarter were for work performed in excluded employment, enter the wages and write "**excluded**" after the wage entry.
 - ⇒ If the wages you paid the claimant in the quarter were reported to a different state, enter the wages and

write "**reported to (state)**" after the wage entry.

- ⇒ If the wages you paid the claimant in the quarter were reported to a different UI Account # than the one shown on the report, write "**wages reported to (correct UI Account #)**".
- ⇒ If payments were made to the claimant but you considered him/her to be an independent contractor or self-employed, enter the amount paid and write "**independent contractor**" after the entry.
- ⇒ If the claimant did not work for or with you in any capacity, write "**not our employee**".
- ⇒ If you are a successor in a business transfer, **do not duplicate wages already reported by your predecessor** for this UI account #.

④ Claimant's First and Last Days of Work

- Enter the month/day/year of the claimant's first day of work and last day of work for you in the base period.
- The quarters printed in the quarterly wage chart are the quarters that are included in the claimant's base period.

⑤ Space for Messages

- This space is used to give you any unique information or instructions that you may need to complete a particular Form UCB-719.
- If you are a successor in a business transfer involving this UI account, a message will be printed in this area to remind you not to duplicate wages already reported for the claimant by your business predecessor.

⑥ Signature, Date and Telephone Number

- Sign and date the form.
- Provide the name and telephone number (including area code) of a person who can be called during regular business hours if additional information is needed.

D. QUARTERLY WAGE REPORTS See Section 4 - Wage Reporting

RETURN IMMEDIATELY TO:

**CALL CENTER
PO BOX 8978
MADISON WI 53708-8978**

STATE OF WISCONSIN
DIVISION OF UNEMPLOYMENT INSURANCE
UCB-719 URGENT REQUEST FOR WAGES

PHONE: **800-247-1744** FAX: **608-232-0950**

EMPLOYER:

Mailed: **02/01/01**

① Due: **02/08/01**

CLAIMANT:

**JOHN Q. EMPLOYER
1 CAPTIOLE ST
ANYWHERE WI 55555-5555**

MARY A. CLAIMANT

VNC WK: **06/01**

② UI ACCOUNT #: **123456**

SS#: **987-65-4321**

You are required to complete and return this form even if the claimant did not work for you or you believe that (s)he is not eligible. The claimant has indicated that we do not have a record of **all** wages paid by you in his/her unemployment base period. If we do not receive this report by the due date, we will use information from the claimant and if benefits are paid erroneously based on his/her records, you will be liable for the incorrect charges.

For quarters where some wages have already been reported to WI for this UI Account #: Wages have already been entered in the "Gross Wages Paid" column below. **If these amounts are incorrect, please show the correct amount.**

For quarters where no wages have previously been reported, make the following entries: 1) Enter the **total gross wages paid** in each quarter. 2) If the claimant was your employee but was not paid wages in the quarter, write **"no wages paid."** 3) If the claimant was paid wages in the quarter but wages were for work performed in excluded employment, enter the wages and write **"excluded"** after the wage entry. 4) If the claimant was paid wages in the quarter but they were reported to a different state, enter the wages and write **"reported to (state)"** after the wage entry. 5) If the claimant's wages were reported to a different UI Account # than the one listed above, write **"wages reported to (correct UI Account #)."** 6) If payments were made to the claimant in the quarter but you considered him/her to be an independent contractor/self-employed, enter the amount paid and write **"independent contractor"** after the entry. 7) If the claimant did not work for or with you in any capacity write **"not our employee."**

QUARTER	BEGINNING	ENDING	GROSS WAGES PAID
4/99	10/01/99	12/31/99	
1/00	01/01/00	03/31/00	
2/00	04/01/00	06/30/00	③
3/00	07/01/00	09/30/00	
4/00	10/01/00	12/31/00	

④ What was the claimant's first and last days of work for you?

First Day of Work:

Month

Day

Year

Last Day of Work:

Month

Day

Year

⑤

⑥ Sign, date and return this form by the due date to avoid incorrect charges to the UI Account # shown above.

Signed for Employer:

Date:

Phone Number:

E. FORM UCB-20, WRITTEN DETERMINATION

Form UCB-20 is used to notify claimants and employers of the results of a fact-finding investigation conducted to resolve issues of benefit eligibility and/or entitlement. See Part 7 for detailed information about common eligibility issues and the investigative procedure.

If you receive one of these determinations, you are considered the employer party of interest. The employer party of interest is the employer whose interests may be adversely affected by the decision.

Review the findings and effect of the decision. If you believe the facts are wrong or that the deputy has improperly applied the law, you may request a hearing. The request for a hearing (appeal) must be received or postmarked by the department by the date specified on the determination. See Section 3 for more information about the appeal process.

① Claimant Name, Address and Social Security Number

- The name and social security number of the claimant who is affected by the determination are shown here.
- The determination is mailed to the most current address on file for the claimant.

② UI Account Number

- This is the employer UI Account number of the employer party of interest to the determination being made.
- If the number is incorrect, call one of our benefit centers immediately so that we can correct the record.

③ Employer Name and Address

- The determination is mailed to the most current official name and address of record for the UI Account number listed.

④ Issue Week and Week Ending

- The earliest UI calendar week affected by the determination is printed in this area. (NOTE: The four calendars on the inside back cover have the UI week numbers printed next to each calendar week.)
- All UI weeks end on Saturday. This is the Saturday of the UI week number identified above.

⑤ Applicable Wisconsin Law

- The statute of the unemployment law and/or administrative rule upon which the determination is based is printed here.

⑥ Findings and Determination of the Deputy

- The legal conclusion reached by the department deputy is printed first.
- A brief statement of the facts which support the legal conclusion follow.
- The actual impact on the UI claim and the employer UI account is summarized under the "Effect".
- The effect will indicate whether benefits are payable, or will ever be payable, from the UI account shown on the determination.
- The effect also specifies periods of disqualification, whether erroneous benefits have been paid as a result of the determination and if so, who is at fault for the erroneous payments.

⑦ Deputy

- The name of the adjudicator who investigated the issue and made the determination.

⑧ Date Mailed

- The date the determination was delivered to the U.S. Post Office for delivery.

⑨ Appeal Date

- The date by which a timely appeal must be postmarked if mailed or received if faxed.

How and Where to File an Appeal

Information about filing an appeal is **printed on the back of the determination**. If you want to request a hearing, send your appeal to the UI hearings office listed there. The hearings office will process your appeal and can answer any questions you have about the hearing. Use this address and fax number for appeals only.

Who to Contact for More Information

If you would like more information about the determination or have other questions about the benefit claim, contact one of our benefit centers. The addresses, fax numbers and telephone numbers for our benefit centers are **printed on the back of the determination**. Do not send your request for a hearing to the benefit centers.

ID: 000000000
SEE REVERSE SIDE FOR
IMPORTANT INFORMATION

PAGE 1 OF 1

State of Wisconsin E MC100
Department of Workforce Development
Division of Unemployment Insurance

UI LO #: 12

UI Acct. #: 123456

SS # 987-65-4321

MARY A. CLAIMANT
1 DIVISION ST
HOMETOWN WI 54444-4444

JOHN Q. EMPLOYER
1 CAPITOL ST
ANYWHERE WI 55555-5555

Issue Week: 06/00
Week Ending: 02/05/00

Applicable
Wisconsin Law: 108.04(5)

FINDINGS AND DETERMINATION OF THE DEPUTY:

THE EMPLOYEE WAS DISCHARGED FOR MISCONDUCT CONNECTED WITH HER EMPLOYMENT.

THE EMPLOYEE WAS DISCHARGED FOR A PATTERN OF TARDINESS. IN MOST CASES THE TARDINESS WAS FOR A REASON THAT WAS WITHIN THE EMPLOYEE'S CONTROL. THE EMPLOYEE RECEIVED A WRITTEN WARNING HER JOB WAS AT RISK.

EFFECT

BASE PERIOD WAGES FROM WORK FOR THE EMPLOYER PRIOR TO THE DISCHARGE CANNOT BE USED TO COMPUTE THE MAXIMUM BENEFIT AMOUNT FOR THIS OR ANY LATER CLAIM.

NO BENEFITS ARE PAYABLE FROM 01/30/00 THROUGH 03/25/00 AND UNTIL THE EMPLOYEE EARNS WAGES EQUALING AT LEAST \$4,200.00 IN COVERED EMPLOYMENT. THE EMPLOYEE MAY BE ELIGIBLE THEREAFTER IF SHE HAS ANOTHER BASE PERIOD EMPLOYER FROM WHICH BENEFITS ARE PAYABLE. IF BENEFITS ARE PAYABLE, A SEPARATE MONETARY COMPUTATION WILL BE ISSUED.

DEPUTY

JANE J. ADJUDICATOR

DATE MAILED

02/28/00

DECISION FINAL UNLESS A
WRITTEN APPEAL IS RECEIVED
OR POSTMARKED BY:

03/13/00

F. FORM UCB-29
NOTICE OF BENEFIT CHARGING

This notice is sent to you whenever the claimant indicates that (s)he quit working for you and the subsequent work requalification requirement was satisfied before the application for unemployment benefits was made.

① UI Office

- The address of the benefit center which is handling the claim and the telephone number to call if you have questions about the notice.

② UI Account Number

- The account number of the employing unit identified as the employer from whom the claimant quit.
- The official name and address of record for the UI account number listed are printed directly below the number.

③ Claimant's Name and Social Security Number

- The name and social security number of the claimant affected by the notice.

④ Week in which the Claimant Quit

- The quit is assumed to have occurred during the week that includes the last day of work reported by the claimant. The week ending date that includes the claimant's last day of work is printed here, along with the corresponding UI calendar week number. (NOTE: The four calendars on the inside back cover have the UI week numbers printed next to each calendar week.)
- If the claimant quit in a different week, notify the Department immediately.

⑤ Notice of Benefit Charging

- This section informs you whether or not the UI Account identified will be liable for benefits based on work performed prior to the quit.
- The accounts of "contributing or taxable" employers are not charged for such benefits.
- "Reimbursable" employers, federal employers and out-of-state employers are billed for such benefits.

UCB-29 - NOTICE OF BENEFIT CHARGING

UI Office

MILWAUKEE

① **P O BOX 09999**

MILWAUKEE, WI 53209-09999

414-438-7705

State of Wisconsin

Department of Workforce Development

Division of Unemployment Insurance

② UI Account No.: **123456**

Date Mailed: **03/07/00**

Claimant: **MARY A. CLAIMANT**

S.S. No.: **987-65-4321**

③

JOHN Q. EMPLOYER

1 CAPITOL ST

ANYWHERE WI 55555-5555

The employee quit employment in the week ending **02/05/00**, week number **06/00.** ④

Four weeks have elapsed after the week of the quit and the employee has earned wages in covered employment equaling at least four times the weekly benefit rate.

Under section 108.04(7)(a), benefits are payable.

NOTICE OF BENEFIT CHARGING ⑤

Your account will not be charged for any benefits paid.

Benefits paid based on work performed for you prior to quitting will NOT be charged to your account. Those benefits will be charged to the fund's balancing account.

Benefits are allowed with respect to this issue only. Actual payment of benefits may depend on the resolution of another issue.

If you have questions or disagree with this action, contact a UI Claims Specialist within 14 days.

G. FORM UCF-350 WEEKLY EARNINGS REPORT

Form UCF-350 is used to obtain the employer's certification of gross wages **earned** in weeks for which benefits may have been claimed. While used as part of our fraud control initiatives, our requesting this information does not necessarily imply that the claimant failed to report work or wages properly.

① The top section of the report includes the following claim information:

- Address, phone number and fax number of the UI location requesting the information.
- Official name and address of record of the employer for whom the claimant may have worked or is working.
- Date report was mailed to you.
- Name and social security number of the employee for whom wages are being verified.
- The UI account number of the employer listed.

② The letter includes:

- Instructions for completing the report.
- Date by which the department is requesting the completed report be returned.
- Name of the department deputy sending the report.
- Any special instructions or information that may help you complete the report.

Completing the Report:

- Please complete the **entire** bottom portion of the form.
- Provide all of the information requested in the top portion of the chart regarding the claimant's current or former status with your company.
- The beginning date (Sunday) and ending date (Saturday) of each calendar week for which wages are being verified, as well as the corresponding UI calendar week number, will be printed on the bottom portion of the chart. You are asked to report the gross earnings for each week listed, the date they were paid, and whether the employee worked 40 or more hours.
- Be sure to include wages for all work performed in the week, as well as any other wages assigned to the week, such as vacation, holiday or dismissal pay.
- If your company does not use a Sunday through Saturday calendar week payroll, **you must adjust your figures to the calendar week dates shown.**
- Enter "NONE" in the space for each week in which there were no wages earned and/or for which no pay was assigned.

⑤ Remarks:

- Enter any remarks in this space that you feel may be helpful.

⑥ Certification:

- Be sure to sign and date the report and provide a telephone number where we can reach you during regular business hours if additional information or clarification is needed.



State of Wisconsin
Department of Workforce Development

UNEMPLOYMENT INSURANCE
P O BOX 09999
MILWAUKEE, WI 53209-0999
Phone No.: 414-438-XXXX
Fax No.: 414-393-XXXX

WEEKLY EARNINGS REPORT

Date of Request: **May 22, 2001**

JOHN Q EMPLOYER
1 CAPITOL ST
ANYWHERE, WI 55555-5555

①

Employee: **Mary A Claimant**
Social Security Number: **987-65-4321**
U.I. Account Number: **123456**

The accuracy of the employee's unemployment insurance claim is being checked. From your payroll records, please enter the gross wages earned by this individual for work performed during the calendar weeks designated on this form. Report total gross earnings for work actually performed during the calendar week and any other wages assigned to that week, such as vacation pay, holiday pay, etc. If no work was performed or no wages were paid for a week, enter "NONE".

②

Please return this completed report **on or before 05/29/2001** to the address shown above. Your cooperation is appreciated. Please call me at 608-232-0824 if you have any questions about this request. **Remarks:** ⑤

RYAN O LEARY, Deputy, Unemployment Insurance

Start Date	Still Working? <input type="checkbox"/> Yes <input type="checkbox"/> No	If No to Still Working; Last Date Worked:	Type of Work		
If Terminated, indicate reason <input type="checkbox"/> Laid Off <input type="checkbox"/> Quit <input type="checkbox"/> Discharged <input type="checkbox"/> Other -- Explain:					
Rate of Pay \$ <input type="checkbox"/> Hourly <input type="checkbox"/> Salaried <input type="checkbox"/> Other			Type of Pay Period <input type="checkbox"/> Weekly <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Monthly <input type="checkbox"/> Semi-monthly		
UI Week No.	Week Beginning Date (Sun.)	Week Ending Date (Sat.)	Gross Earnings	Date Gross Earnings Paid (Mo. Day Yr.)	* Worked 40 Hours?
10/2001	03/04/2001	03/10/2001			Yes
11/2001	03/11/2001	03/17/2001			Yes
12/2001	03/18/2001	03/24/2001			Yes
13/2001	03/25/2001	03/31/2001			Yes
14/2001	04/01/2001	04/07/2001			Yes
15/2001	04/08/2001	04/14/2001			Yes
16/2001	04/15/2001	04/21/2001			Yes
17/2001	04/22/2001	04/28/2001			Yes
18/2001	04/29/2001	05/05/2001			Yes

REPORT GROSS WAGES EARNED ON A CALENDAR WEEK BASIS. SUNDAY THROUGH SATURDAY

If no work was performed or no wages paid for a week, enter "NONE".

*** Worked 40 Hours?**
Circle "Yes" only if the Employee actually worked 40 or more hours within the week.
(Effective with week 15/2000)

⑥ I certify that the information reported above is accurate and complete.

Signature		Date	Phone Number
Print Name	Title	Business Address	

H. FORM UCB-701 COMPUTATION OF UNEMPLOYMENT INSURANCE BENEFITS

Form UCB-701 lists employees who have established claims based on work with you.

The information entered on the front of the form is obtained from the wage data you submitted quarterly. If you did not file a quarterly report, either your Form UCB-719, Urgent Request for Wages, or the claimant's affidavit of earnings was used to determine the claimant's potential entitlement.

① UI Account Number

- This is the UI account that is potentially liable for unemployment payments based on the claims established during the report period.

② Report Period

- This is the time period that the report covers. All claims established during this period, for which the UI account listed on the report is potentially liable, are included on the report.

③ Employee/SS Number

- The names and social security numbers for each claim established during the report period are printed in this column.

④ Liability Information

- Total Maximum - This is the maximum amount of regular benefits potentially payable to the employee, and it is the maximum amount that may be charged to your account. In some situations, such as a voluntary quit or a discharge for misconduct, these benefits may be charged to the balancing account or to the administrative account and not to your UI reserve account. You will receive a written determination if these situations apply.
- Weekly Maximum - The amount shown is the weekly maximum that could be charged to your account. If the employee had other employers in the base period, the amount shown is your proportional share of each week paid. The proportion potentially chargeable to you is based on the percentage of base period wages paid by you in relation to base period wages paid by all other employers.
- Liable Until - The date the employee's benefit year ends is shown here. Benefits based on this computation cannot be carried over to a later benefit year.

⑤ Quarterly Gross Wages

- The liability information in the prior column is based on wages paid by you in the base period quarters of the claim. The gross wages paid by this UI account in each quarter of the employee's base period are shown.

⑥ Eligibility Pending

- If there are eligibility issues yet to be resolved against your account, there will be an asterisk in this column. Actual payment of benefits will not be made until the investigations for such eligibility issues have been completed and you have been mailed written determinations (Form UCB-20) resolving the issues.

Each employee listed has established a benefit year. Potential benefits payable during the benefit year, based on work for you, are shown opposite the employee's name. The reverse of this form provides information about the benefit computation.

The issuance of this form does not mean benefits are immediately payable. If an eligibility issue is still pending, an investigation will be conducted to determine if benefits are payable. You will receive a copy of the determination that results from that investigation.

You will receive notice of each benefit check issued and charged to your account. If you have any questions, call one of the telephone numbers listed on the reverse side.

① UI Account Number: 123456-000-0

JOHN Q. EMPLOYER
1 CAPITOL ST
ANYWHERE WI 55555-5555

② Computations issued
 from 03/13/00 through 03/18/00

③ Employee/SS Number	④ Liability Information	⑤ Quarterly Gross Wages	Eligibility Pending
EMPLOYEE A 111-11-1111	TOTAL MAXIMUM: \$1903.68 WEEKLY MAXIMUM: \$ 91.54 LIABLE UNTIL: 02/10/01	498 \$ 0.00 199 \$ 4400.25 299 \$ 359.25 399 \$ 0.00	* ⑥
EMPLOYEE B 222-22-2222	TOTAL MAXIMUM: \$2159.00 WEEKLY MAXIMUM: \$ 106.00 LIABLE UNTIL: 02/24/01	498 \$ 2655.71 199 \$ 923.70 299 \$ 763.36 399 \$ 1055.24	

I. FORM UCB-708, NOTICE OF CHANGED LIABILITY FOR UI BENEFITS

Form UCB-708 notifies employers of reduced liability when the resolution of a benefit year issue changes the claimant's remaining entitlement.

① UI Account Number

- This is the UI account whose liability for listed claims has been changed by decisions issued during the report period.

② Report Period

- This is the time period that the report covers. All claimants whose entitlement from the listed UI account is changed by a decision issued during this period are included on the report.

Employee's Name/Social Security

③ Number

- The names and social security numbers of all claimants whose entitlement from the UI account shown was changed by a decision issued during the report period are printed in this column.

④ Liability Remaining

- The first column lists the total potential entitlement remaining against the UI account number shown on the report before the decision was issued that changed the claimant's entitlement
- The second column shows the total potential entitlement remaining from the UI account shown on the report after the decision that changed the claimant's entitlement was issued.

UCB-708 NOTICE OF CHANGED LIABILITY
FOR UNEMPLOYMENT INSURANCE BENEFITS

Page 1 of 1

Recent decisions on the claims filed by your former employee listed below have changed benefits payable to that employee. Your maximum liability for unemployment insurance benefits has been changed.

You will receive notice of each benefit check issued and charged to your account. If you have any questions contact the UI office.

UI office phone numbers are listed on the reverse side.

① UI Account Number: **123456**

② As a result of decisions issued
from **03/13/00** to **03/18/00**

JOHN Q. EMPLOYER
1 CAPITOL ST
ANYWHERE WI 55555-5555

③ Employee/SS Number/UI Office	④ Liability Remaining	
	Prior to Decision	After Decision
EMPLOYEE A EAU CLAIRE 111-11-1111	\$1903.68	\$1509.61
EMPLOYEE B MADISON 222-22-2222	\$2159.00	\$1537.00

J. FORM UCB-7074, UI BENEFIT CHARGES AND ADJUSTMENTS REPORT

This report is mailed 4 times each month to notify employers of benefit charges and adjustments made to their UI account. **The report is informational only.** It is not a bill and does not have to be returned.

If you want to question the eligibility of a claimant for a payment received or for future payments, contact one of the Benefit Centers listed on the back of this handbook.

① UI Account No.

- This is the UI account that was charged and/or credited for payments listed on the report.

② Report Period

- This is the time period that the report covers. All charges and credits posted during this time period will appear on the report. A benefit check was not necessarily paid for this period. The actual calendar week(s) for which payments have been made are listed in Section A.

③ Section A lists all initial benefit charges.

- The report may include payments made to more than one claimant. Individual claimants are listed separately.
- Payments for more than one week for a given claimant may have been made during the report period. Each week is listed separately.
- A claimant's UI payment for a given week may have a variety of deductions for distribution to other locations (i.e. federal withholding, child support, and benefits withheld to repay a prior overpayment of benefits, etc.). Each distribution is listed separately on the report but the total of the distributions for a given week should never exceed your weekly liability for the claim.
- "Wages Reported" are the total wages earned from **all** employers in the UI week listed. The claimant may or may not have earned any wages from you in the week(s) listed.
- An alpha code may appear in the far right column of Section A. This code references an explanation of the charge on the back side of the report.

④ Section B lists any adjusting entry made to the account, including both credits and charges. Any action taken on a benefit claim

that changes the employer's liability for a particular payment will result in an adjustment to an employer's UI account and will be listed in this section. Some examples include:

- Amendments to a claim that affect the proration of liability charges to employers in the claim (even changes that are unrelated to the claimant's work and wages from a given employer can affect that employer's prorated share of the liability charges).
- A determination that benefits have been overpaid.
- A determination that benefits have been paid erroneously because an employer failed to raise a timely eligibility question or provided incorrect or incomplete information on a required report.
- A numerical code may appear in the far right column of Section B. This code references a reason for the adjustment on the back side of the report.

NOTE: Section B can also include quarterly charges from other states. These charges represent the employer's share of liability for claims filed in other states which combined wages from more than one state to establish the claimant's benefit eligibility.

⑤ Section C shows the net credit or charge to the UI account during the specified time period.

Claimants Who Are Still Working For You

If a claimant works for you in any week for which (s)he is paid unemployment benefits, you will initially be charged for your share of payment in Section A. However, if the employee earned gross wages during that week which are equal to or greater than the average weekly wage paid to the claimant in the same calendar quarter of the previous year, your account will automatically receive a credit for this charge in Section B. **The credit may or may not appear on the same report as the charge.** (See Part 4 for more information about this credit.)

Claimants Who Have Quit

Payments made to a claimant who quit working for you will not appear on this report if you are a contributing (taxable) employer and have been notified that your account will be not charged for benefits based on work performed prior to the quit. However, if you are a reimbursable employer, you are liable for such payments and they will appear on this report. (See Part 7 for more information about your liability for a claimant who quit working for you.)

UNEMPLOYMENT COMPENSATION DIVISION
P O BOX 7945
MADISON, WI 53707-7945

JOHN Q. EMPLOYER
1 CAPITOL ST
ANYWHERE WI 55555-5555

① UC ACCOUNT NO. 123456
② FOR 02/13/00 THROUGH 02/19/00

A. BENEFIT CHARGES 02/13/00 THROUGH 02/19/00 FOR 123456:

③	EMPLOYEE NAME	SOC SEC NO.	UC WEEK NUMBER	UC WEEK ENDING	WAGES REPORTED PAID/CHARGED	AMOUNT PAID/CHARGED	* CODE
	EMPLOYEE A	111-11-1111	06/00	02/05/00	69.00	121.00	
	EMPLOYEE A	111-11-1111	06/00	02/05/00	69.00	9.00	C
	EMPLOYEE A	111-11-1111	06/00	02/05/00	69.00	45.00	
	EMPLOYEE B	222-22-2222	07/00	02/12/00	36.00	143.00	
	TOTAL AMOUNT PAID/CHARGED:					318.00	

B. ADJUSTMENTS/CREDITS 02/13/00 THROUGH 02/19/00 FOR 123456:

④	EMPLOYEE NAME	SOC SEC NO.	UC WEEK ENDING	OVERPAY NUMBER	AMOUNT CREDITED	AMOUNT CHARGED	* CODE
	EMPLOYEE B	222-22-2222	02/12/00		143.00		5
	TOTAL AMOUNT CREDITED/CHARGED:				143.00		

C. RESULT OF BENEFIT CHARGES/ADJUSTMENTS 02/13/00 THROUGH 02/19/00 FOR 123456:

⑤					TOTAL CREDITED	TOTAL CHARGED
					143.0	318.00

CHARGES/ADJUSTMENTS 02/13/00 THROUGH 02/19/00 RESULT IN NET CHARGE OF \$175.00

*See reverse side for explanation of codes and special messages.

K. FORM UCF-7922, WAGE/EARNINGS AUDIT

Form UCF-7922 is used to audit the wages earned by certain claimants during a quarter in which they claimed and were paid UI benefits. It is used to prevent fraud and

abuse by ensuring that the payments made to the claimant were proper.

Instructions for completing this report are identical to those for completing Form UCF-350 Weekly Earnings Report.

WAGE/EARNINGS AUDIT

State of Wisconsin, Dept. of Workforce Development
Unemployment Insurance Division
P.O. Box 7905, Madison, WI 53707-7905
(608) 266-5552 FAX: (608) 267-4326

EMPLOYER:

Wisconsin Department of Workforce Development is conducting an audit of unemployment insurance benefit payments paid to a claimant using the SS# below. The audit indicates you reported earnings of \$ 5,000.00 for this employee during quarter 4 of 2000. In order to help ensure that we made correct payments to the claimant, please answer the information requested below. Return this form to us in the enclosed envelope within 10 days.

JOHN Q. EMPLOYER
1 CAPITOL ST
ANYWHERE WI 55555-5555

Date: 04/23/01
Claimant Name and Address:
MARY A. CLAIMANT
1 DIVISION ST
HOMETOWN WI 54444-4444

Employer's Number: 123456

Social Security Number: 987-65-4321

Date Started		Last Day of Work		Rate of Pay \$ <input type="checkbox"/> Hourly <input type="checkbox"/> Salaried <input type="checkbox"/> Other:					
Type of Work									
Are the Claimant's name, address and social security number the same as your records? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," indicate change and explain:									
For the weeks listed below, indicate gross earnings FOR WORK PERFORMED IN THAT WEEK and other related information. Gross earnings include all wages, tips, commissions, bonuses, or other types of remuneration for work performed. Include vacation and holiday pay for the week. If there were no earnings, indicate "NONE." We ask that you please LIST EARNINGS FROM SUNDAY THROUGH SATURDAY of each calendar week, as claimants are legally required to report weekly earnings in this same manner. PLEASE DO NOT LIST BI-WEEKLY AMOUNTS.									
*Worked 40 hours? Circle "Yes" if the Employee actually worked 40 or more hours within the calendar week. (Effective with week 15/2000 or calendar week ending 4/8/2000)									
UI Week No.	Calendar Week Ending Date (Sat.)	Weekly Gross Earnings	Date Gross Earnings Paid Mo. Day Yr.	*Worked 40 Hours?	UI Week No.	Calendar Week Ending Date (Sat.)	Weekly Gross Earnings	Date Gross Earnings Paid Mo. Day Yr.	*Worked 40 Hours?
41	10/07/00			Yes					Yes
42	10/14/00			Yes					Yes
43	10/21/00			Yes					Yes
44	10/28/00			Yes					Yes
45	11/04/00			Yes					Yes
46	11/11/00			Yes					Yes
47	11/18/00			Yes					Yes
48	11/25/00			Yes					Yes
				Yes					Yes
				Yes	10	03/10/01			Yes
				Yes	11	03/17/01			Yes
				Yes					Yes
				Yes					Yes
				Yes					Yes

I certify that the information reported above is accurate and complete.

Signature	Date	Area Code/Phone Number
If signed by someone other than employer, please state your Title Business Name Address		

UCF-7922 (R. 07/05/2001) (U00065)